

SOUTH CAROLINA
 Department of Revenue
 Forms and Instructions
www.sctax.org

2009 Individual Income Tax

File Electronically for a faster refund!

Electronic Filing Advantages



- Refund is processed faster
- Fewer Errors
- Direct deposit of your refund
- State return incentive - File and pay by May 1 instead of April 15

Free File



- You may qualify to electronically file your federal and South Carolina return for FREE.
- See page 3 for more information...

IMPORTANT: The SC1040A has been discontinued. All SC taxpayers must now file an SC1040 (See page 10 for Instructions).

Check our website (www.sctax.org) for the latest version of current year forms.

Information/Website	www.sctax.org
Information/Columbia	(803) 898-5709
Refund Status/Columbia	(803) 898-5300
Forms/Fax-On-Demand/Columbia	(803) 898-5320
Forms/Fax-On-Demand/Toll Free	1-800-768-3676
Suggestions for Forms.....	suggestions4forms@sctax.org

State of South Carolina
Department of Revenue

MARK SANFORD
Governor



RAY N. STEVENS
Director

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POST OFFICE BOX 125
COLUMBIA, SOUTH CAROLINA 29214
Telephone: (803) 898-5040
Facsimile: (803) 898-5020
StevensR@sctax.org

Dear Taxpayer:

Keep up the great job! You continue to set new records each year in the number of individual income tax returns filed electronically. For example, for the last tax year of 2008, you filed 66,000 more returns electronically than you did for tax year 2007. And, when considered as a percentage of all South Carolina individual tax returns filed for that year, you filed roughly 67 percent of those returns electronically. That's a new record!

That record has not gone unnoticed. When looking at the percentage of taxpayers filing their individual income tax returns electronically over the past ten years, the Federation of Tax Administrators ranked South Carolina in the top ten for each of those years.

On our side of things, when you file electronically, we at the Department of Revenue are able to process your individual income tax return in a timely, efficient manner. In fact, when you choose to file electronically using one of our electronic filing options, you can expect your return to be processed and a refund issued to you in as little as 12 days. That's pretty impressive given that during January through May of 2010 we will process close to 1.5 million individual income tax returns.

Finally, we want you to file electronically for this 2009 tax year. You'll find that it's safe, fast, and easy. And, as an added bonus, unlike the customary April 15th deadline for those who file a paper return, electronic filers will have until May 3, 2010 (due to May 1 falling on a Saturday) to file their state individual income tax return and to pay any taxes due.

Electronic filing – it helps us help you.

Ray N. Stevens

A handwritten signature in blue ink that reads "Ray N. Stevens".

Director
SC Department of Revenue

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Forms in Booklet

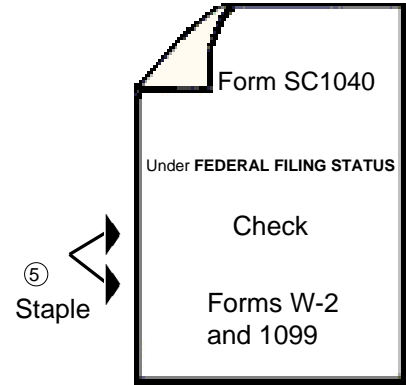
SC1040, Schedule NR, SC1040TC, I-319, I-330, UT-3W/UT-3, SC4868, and SC8822.

www.sctax.org Look what's on our website!

- Individual Income Tax Frequently Asked Questions (FAQs).
- Electronic Filing Options. Get your refund faster!
- Fast Facts. Get updates on current processing times, yearly statistics and more.
- Check the status of your current year refund.
- File an SC4868 Request for Extension of Time to File your return.
- Make your estimated tax payments (SC1040ES).
- If you file your return electronically, you can make this year's individual income tax payment (SC1040-V).
- Download forms for back year returns.

Before you file your return.....

- ▶ Make sure you have received **ALL** of your W-2s and other tax documents.
- ▶ You will need to have your correct Social Security number. If you cannot get a Social Security number, you will need to apply for an Individual Taxpayer Identification Number from the Internal Revenue Service.
- ▶ Double check all Social Security numbers, your name, address and all of your math calculations.
- ▶ Make a copy of your complete return for your records.
- ▶ See diagram at right for assembling your return.



REMITTANCE (CHECKS)

1. Checks must be made payable to: SC DEPARTMENT OF REVENUE
2. Verify the dollar and written amount of the check.
3. List form number, Social Security number, and tax year.
4. Complete signature must be provided.
5. Return and check must be mailed in the same envelope.

Your Name Your Address Any town, State Zip	_____ 20 _____
SAMPLE	
Pay to _____ ① _____	\$ ② _____ Dollars
FOR _____ ③ _____	_____ ④ _____
■ 123456789 ■ 123456 I* 1234	

Common Errors that Delay Processingand How to Avoid Them!



Follow these Guidelines to Avoid Common Errors that Delay Processing your return!

- Use the proper form. If you are filing a return for any prior year, you must obtain a different form.
- Include all Social Security numbers (SSNs) and make sure they are correct.
- Your refund check will be mailed to the address that you put on your return. Make sure your mailing address is complete and correct on your return.
- Mark your filing status. Generally, it should match the filing status marked on your federal return.
- If you complete Schedule NR, attach it to your SC1040 and make sure you mark the NR box.
- Sign your return! Both spouses must sign if married and filing a joint return.
- Sign your check payable to South Carolina Department of Revenue and make sure the wording matches the dollar amount.
- If you are mailing a payment along with your return, staple your payment to the return in the space indicated.

ELECTRONIC FILING OPTIONS

You may qualify to file your Federal and South Carolina income tax returns for
FREE!

Go to our website at www.sctax.org and click on the Free File logo.



Freefile

South Carolina has joined the Free File Alliance and partnered with software vendors to bring free on-line filing for both the Federal and South Carolina state returns for qualified taxpayers. See the South Carolina Department of Revenue's website www.sctax.org for information to determine if you qualify to file your federal and South Carolina returns for FREE. Each software vendor has different qualifications. Review all vendor qualifications and choose the best option for you. Information regarding all commercial tax preparation software offerings (free, reduced, or at full cost) can be accessed via the agency's website: www.sctax.org by clicking on Electronic Services, then Individual, and finally Fed/State On-Line Filing. **BE SURE TO USE THE SOUTH CAROLINA WEBSITE TO ACCESS YOUR VENDOR TO ENSURE FREE FILING FOR YOUR FEDERAL AND STATE RETURNS.**



Fed/State On-line Filing

Taxpayers may use commercial tax preparation software to file federal and state tax returns. Generally, there is a cost to file the federal and South Carolina returns.



Fed/State Electronic Filing

Taxpayers may electronically file federal and state returns through a tax practitioner. You may find tax practitioners by checking the Yellow Pages of your telephone book under the topic Tax Return Preparation and Filing. Electronic filing begins January 15, 2010 and ends October 15, 2010.

Taxpayers interested in finding a tax practitioner in their area that files returns electronically may go to the SC Department of Revenue's website www.sctax.org to initiate a search by zip code. The search by zip code is offered by the IRS and can be found by clicking on Electronic Services, then Individual, then Fed/State Electronic Filing, and finally IRS Listing of Electronic Filing Providers.



Extensions Only

If more time is needed to file, taxpayers can file a zero or balance due extension (Form SC4868) on SCnetFile and submit payment by EFW (Electronic Funds Withdrawal) or credit card. SCnetFile only allows an extension of time to file, not an extension of time to pay. SCnetFile for Extensions is for South Carolina Extensions only. Please see www.irs.gov for information on filing a federal extension.



Electronic Payment Methods

File your 2009 Individual Income Tax return using one of the electronic filing methods and pay your balance due by Electronic Funds Withdrawal (EFW). Automatic withdrawal from your checking or savings account is available on the payment date you select. However, you must pay your balance due in full by May 1, 2010 to avoid paying penalties and interest. See Electronic Filing Incentive below. Electronic Funds Withdrawal (EFW) is available for SC1040ES (Declaration of Estimated Tax for Individuals) and SC4868 (Extension of Time to File). EFW is a FREE service to taxpayers.



Taxpayers may submit their 2009 Individual Income Tax Payment Voucher (SC1040-V) electronically. Taxpayers who file electronically can submit the voucher and payment by going to www.sctax.org and clicking on DORePay. Payment by credit card (MasterCard or VISA) or EFW (Electronic Funds Withdrawal) will be accepted.



Electronic Filing Incentive

Taxpayers using any Electronic Filing option have until May 1, 2010 to pay the balance due without penalty or interest. Failure to file and pay the balance due by May 1, 2010 will result in penalties and interest from April 15, 2010 until the return is filed and the tax is paid. **THIS INCENTIVE DOES NOT APPLY TO PAPER RETURNS.** This incentive will not extend the time for amending your return to claim a refund. If the original return is received after April 15, 2010 without a valid extension, you will have until April 15, 2013 to amend your return to claim a refund.

NOTE: THIS SPECIAL INCENTIVE APPLIES ONLY TO THE FILING OF YOUR SOUTH CAROLINA INCOME TAX RETURN BY NON-PAPER METHODS.

What's New?

LAW CHANGES

CONFORMITY

South Carolina recognizes the Internal Revenue Code as amended through December 31, 2008 unless otherwise provided.

DISALLOWED DEDUCTIONS

Certain Types of Depreciation

South Carolina does not recognize depreciation provided by subsections (l) for cellulosic biofuel plant property, (m) for certain reuse and recycling property, (n) for qualified disaster assistance property of Internal Revenue Code Section 168, or by Sections 1400 through 1400T for District of Columbia Enterprise Zone property, Renewal Community property, New York Liberty Zone property, or Gulf Opportunity Zone property.

Compensation Paid to Unauthorized Aliens

Beginning January 1, 2009, businesses must add back amounts paid for services performed by an unauthorized alien if the amount is \$600 or more a year. An "unauthorized alien" is a person who is not admitted for permanent residence and not authorized to be employed either under federal law or by the United States Attorney General. Add-backs are not required if: (1) the business is a South Carolina business exempt from compliance with federal employment verification procedures under federal law; or (2) the person being paid is not directly paid or employed by the business; or (3) the employment status of the person is verified using the procedures contained in the new law; or (4) the person was hired by the taxpayer before January 1, 2009; or (5) the business made a reasonable investigation of the person and did not know or should not have known that the person was an unauthorized alien.

NEW CREDITS

Fire Sprinkler System Credit

For tax years beginning after 2007, a local taxing entity may allow a credit against real property taxes equal to 25% of the direct expenses incurred by the taxpayer in installing a fire sprinkler system in a commercial or residential structure, not including any type of fee charged by a publicly or privately owned utility. The credit is not allowed if installation of a sprinkler system is required by law, regulation or code. For any year that the local taxing entity allows a sprinkler system property tax credit, an income tax credit of the same amount is also allowed. The owner of the structure may transfer any unused credit to a tenant of the eligible site, but the local taxing entity must receive written notice of the transfer before the tenant may claim the credit. The form for both the property and income tax credits is **TC-52**.

Energy Efficient Manufactured Home Credit

Effective July 1, 2009, a person who purchases a manufactured home from a retail dealership licensed by the South Carolina Manufactured Housing Board for use in South Carolina, which has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's energy saving efficiency requirements or requirements under each agency's ENERGY STAR program, may claim an income tax credit of \$750. The credit may be claimed beginning July 1, 2009 and no later than July 1, 2019. Taxpayers must apply for the credit with the South Carolina Energy Office. The South Carolina Energy Office shall adopt rules pursuant to develop tax credit applications and administer the issuance of tax credits and must track and report on the fiscal and energy impacts of this program. The form for claiming the credit is **TC-53**.

CREDIT EXPANDED AND INCREASED

Solar Energy or Small Hydropower System Credit

A. Small Hydropower System Included - Effective July 1, 2009, the solar energy system credit was expanded to include costs incurred in the purchase and installation of a small hydropower system for heating water, space heating, air cooling, energy-efficient daylighting, heat reclamation, energy-efficient demand response, or the generation of electricity in or on a facility in South Carolina owned by the taxpayer.

A small hydropower system is defined to mean new generation capacity on a nonimpoundment or on an existing impoundment that (1) meets licensing standards as defined by the Federal Energy Regulatory Commission, (2) is a run-of-the-river facility with a capacity not to exceed 5MW, or (3) consists of a turbine in a pipeline or in an irrigation canal.

B. Solar Energy System Credit Increased for Tax Years Ending in 2009 - The credit is increased from 25% to 30% of the cost of purchase and installation of a qualifying solar energy system in a **tax year ending in 2009**. The form for claiming the credit is **TC-38**.

CREDIT NOW AVAILABLE FOR TAX YEARS 2007 AND AFTER

Residential Retrofit Credit

For tax years beginning after December 31, 2006 an individual taxpayer is allowed an individual income tax credit for costs incurred to retrofit a structure qualifying as the taxpayer's legal residence to make it more resistant to loss due to hurricane, rising floodwater, or other catastrophic windstorm event. Qualifying costs are limited to costs associated with fortification measures that increase the residence's resistance to hurricane, rising floodwater, or catastrophic windstorm event damage. They do not include the cost of ordinary repair or replacement of existing items that do not increase a residence's resistance to hurricane, rising floodwater, or catastrophic windstorm event damage as defined by the

What's New? (cont.)

Director of Insurance or his designee by regulation. The allowable credit is the lesser of 25% of the cost incurred or \$1,000.

Also for tax years beginning after December 31, 2006, an individual taxpayer is allowed an individual income tax credit for South Carolina state sales or use taxes paid on purchases of tangible personal property that qualify for the residential retrofit credit. The allowable credit is the lesser of 6% of the purchase price of tangible personal property qualifying for residential retrofit credit or \$1,500.

The cost of items purchased with grant funds awarded by the South Carolina Hurricane Damage Mitigation Program are not eligible for either credit unless the grant funds are included in the income of the taxpayer.

Regulation 69-75 defines "fortification measures" and incorporates the standards contained in the South Carolina Safe Home Resource Document for Mitigation Techniques, available at

<http://doi.sc.gov/consumer/coastal.htm>. The

Department of Insurance will review and update the manual to comply with changes in building code standards, mitigation measures, or other applicable provisions of law. All products are required to have an ICC Evaluation Services Legacy Report or other appropriate test reports acceptable to the local building officials for the intended use. All products may not qualify in all areas. You must use products and installation procedures deemed acceptable to the local building officials. An individual taxpayer claiming the credit must maintain evidence that the fortification measures were implemented and costs incurred, and must provide evidence when requested by the Department of Revenue to prove the taxpayer is entitled to the credit.

Acceptable forms of evidence include: (1) A written Certification (or Report that includes a Certification) from a licensed professional with expertise in construction techniques, building design or property inspection, or appraisal (such as an architect, appraiser, building inspector, or contractor) that the fortification measure has been implemented in accordance with applicable standards; or (2) an Affidavit from the individual taxpayer certifying that the fortification measures have been implemented. Copies of the applicable receipts must be included with the Certification, Report, or Affidavit. For more information, go to

<http://doi.sc.gov/consumer/coastal.htm>, email consumers@doi.sc.gov, or call (803) 737-6180 or toll-free at (800) 768-3467 (only in South Carolina). The form for claiming the credit is **TC-43**.

REMINDERS

SALES-ONLY APPORTIONMENT

Beginning with Tax Year 2007, manufacturers, sellers, distributors and renters of tangible property began moving from 4-factor apportionment toward sales only apportionment of income remaining after allocation. The 4-factor apportionment method uses a property factor, a payroll factor and a double-weighted sales factor, and divides the result by 4. With the change, the taxpayer may use the 4-factor result or claim a percentage of the benefit of apportionment on the basis of sales alone. The percentage for Tax Year 2009 is 60% and increases by 20% each year until 4-factor apportionment is eliminated entirely in Tax Year 2011.

PASS-THROUGH ACTIVE TRADE OR BUSINESS INCOME TAX RATE CHANGE

For the tax year beginning in 2009, an individual, estate or trust may elect to file an I-335 to have qualifying active trade or business income from a pass-through entity taxed at 5% instead of the graduated tax rate for individual income.

FORMS CHANGES

NEW FORMS

I-348 Composite Return Instructions

TC-52 Fire Sprinkler System Credit

TC-53 Energy Efficient Manufactured Home Credit

REVISED FORMS

TC-38 Solar Energy or Small Hydropower System Credit

TC-43 Residential Retrofit Credit

DISCONTINUED FORMS

SC1040A SC Individual Income Tax Return-Short Form See Instructions For Former SC1040A Filers in this booklet.

COUNTY CODES

COUNTY	RATE	COUNTY	RATE	COUNTY	
Abbeville	01	Dillon.....	17	McCormick	33
Aiken	02	Dorchester	18	Marion	34
Allendale	03	Edgefield	19	Marlboro	35
Anderson	04	Fairfield	20	Newberry	36
Bamberg	05	Florence	21	Oconee	37
Barnwell	06	Georgetown	22	Orangeburg.....	38
Beaufort	07	Greenville	23	Pickens	39
Berkeley	08	Greenwood	24	Richland	40
Calhoun	09	Hampton	25	Saluda	41
Charleston	10	Horry	26	Spartanburg	42
Cherokee	11	Jasper	27	Sumter	43
Chester	12	Kershaw	28	Union	44
Chesterfield	13	Lancaster	29	Williamsburg	45
Clarendon	14	Laurens	30	York	46
Colleton	15	Lee	31		
Darlington	16	Lexington	32		
APO/FPO Addressess				99	
Outside of South Carolina				99	
Outside of United States				88	

FAX ON DEMAND FORMS ORDERING
1-800-768-3676 or (in Columbia) 898-5320

The Fax on Demand system allows you to call using either your Fax phone or regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the menu. If you call from your fax phone, the system faxes the forms immediately. If you use a regular touch tone phone, the system will request the fax number and will fax the forms after normal hours (11 p.m. - 8 a.m.). You may also request the fax menu listing all information available on the Fax on Demand system. This menu will be sent to you immediately whether you are using a Fax or touch tone phone. A maximum of six (6) forms may be requested in one call. The system will make three (3) attempts to fax the requested forms.

Document Retrieval numbers may change each year. Order the menu each year for a listing of all forms available on the Fax On Demand system. **The document retrieval number for the menu is 001.**

Reminder: If you do not have a plain paper fax machine, you must copy the document onto plain paper before submitting to the South Carolina Department of Revenue. **We will not process returns filed on thermal fax paper.**

Frequently Requested Forms	Document Retrieval	Frequently Requested Forms	Document Retrieval
SC1040 - Individual Income Tax Return	4003	SC1040TT - Tax Tables	4007
SC1040I - Individual Income Tax Instructions	4002	SC1040X - Amended Return	4011
Schedule NR - Nonresident Schedule	4008	SC4868 - Request for Extension of Time	4018
SC1040ES - Estimated Tax	4012	I-319 - Tuition Tax Credit	9009
Schedule NRI - Schedule NR Instructions	4009	I-330 - Contributions for Check-Offs	9011

GENERAL INSTRUCTIONS (Rev. 9/9/09)

SHOULD I FILE A SOUTH CAROLINA INCOME TAX RETURN?

Resident taxpayers **under age 65**:

- Were you required to file a federal income tax return which included income taxable by South Carolina? (Residents of South Carolina are taxed on their entire income, regardless of where earned, unless specifically exempted by law.)
- Did you have South Carolina income tax withheld from your wages?

Resident taxpayers **age 65 or older**:

- Married Filing Jointly (Both 65 or older) - Is your gross income greater than the federal gross income filing requirement amount plus \$30,000?
- Any Other Filing Status - Is your gross income greater than the federal gross income filing requirement amount plus \$15,000?
- Did you have South Carolina income tax withheld from your wages?

Nonresidents:

- Did you have South Carolina income tax withheld from your wages?
- Are you a nonresident or part-year resident with South Carolina whose gross income is greater than the federal personal exemption amount?

If you answered YES to any one of the questions above, file a South Carolina income tax return.

AM I A RESIDENT OR A NONRESIDENT?

The following definitions will help you decide:

You are a South Carolina **resident**, even if you live outside South Carolina, when:

1. Your intention is to maintain South Carolina as your permanent home, AND
2. South Carolina is the center of your financial, social and family life; AND
3. When you are away, South Carolina is the place to which you intend to return.

You are a **nonresident** if your permanent home is outside South Carolina all year and none of the above applies.

WHAT IS MY STATUS IF I MOVED INTO OR OUT OF SOUTH CAROLINA DURING THE TAX YEAR?

You are a part-year resident. As a part-year resident, you may consider yourself a full-year resident or a nonresident.

- If you elect to file as a full-year resident, file SC1040. Report all your income as though you were a resident for the entire year. You will be allowed a credit for taxes

paid on income taxed by South Carolina and another state. You must complete SC1040TC and attach a copy of the other state's income tax return.

- If you elect to file as a nonresident, file SC1040 with Schedule NR. You will be taxed only on income earned while a resident in South Carolina and will prorate your deductions and exemptions. All personal service income earned in South Carolina must be reported to this state.

You may **choose** the way that is most advantageous to you. **This option is only available for the year you are a part-year resident. You must also attach a copy of your federal return.**

I AM A NONRESIDENT OF SOUTH CAROLINA BUT WORK IN SOUTH CAROLINA. HOW SHOULD I FILE?

File SC1040 with Schedule NR. You will be taxed only on income earned in South Carolina and will prorate your deductions and exemptions. All personal service income (wages, consulting, etc.) earned in South Carolina must be reported to this state.

I AM A RESIDENT FOR ONLY PART OF THE YEAR. HOW SHOULD I FILE?

An individual who is a South Carolina resident for only part of the year may choose one of two filing methods:

1. Complete Schedule NR, including in Column B only those amounts that are taxable to South Carolina, and attach to SC1040, **or**
2. File SC1040, including all federal taxable income, and attach SC1040TC to claim a credit for taxes paid to another state.

I AM A FULL-YEAR SOUTH CAROLINA RESIDENT BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?

If you file a **joint** federal return, you must file a **joint** South Carolina return SC1040 with Schedule NR. The resident spouse will report to South Carolina all income for the entire year. The spouse who is not a resident on the joint return will only report income earned in this state, if any.

If you file **separate** federal returns, you must file a **separate** South Carolina return. Your spouse must also file a **separate** South Carolina return if he/she has income taxable by South Carolina.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

South Carolina Resident: If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return.

Nonresident: If you are not a South Carolina resident but are stationed in this state by military orders, **your military income** is not subject to South Carolina tax. However, if you have **other earned income** subject to South Carolina tax, file SC1040 with Schedule NR. South Carolina **DOES** tax other income earned in this state by you or your spouse.

WHEN SHOULD I FILE MY RETURN?

RETURNS FOR CALENDAR YEAR 2009: file on or before April 15, 2010.

RETURNS FOR FISCAL YEAR TAX PERIODS: due on or before the fifteenth (15th) day of the fourth month following the close of your tax year. Identify the fiscal year period at the top of the return in the space provided and write "FISCAL" in large letters across the face of the return.

Electronic Filing: See page 3 for May 1 incentive.

NEED MORE TIME TO FILE?

If you need more time to file your South Carolina return, note the following:

- You may file and pay with your extension on-line through our website: www.sctax.org
- **If you will receive a refund** of state income taxes, South Carolina will allow you the same length of time that is allowed by your federal extension. If you do not have a federal extension, then you must file a SC4868 by April 15, 2010.
- When you file your return, check the appropriate box on the front of the SC1040 and attach a copy of your federal extension or SC4868 to the back of your South Carolina return.

If you expect to owe additional tax by the April 15 due date, and you need more time to file your South Carolina income tax return:

- You must pay at least 90 percent of your state tax due to the Department of Revenue on either a copy of the federal Form 4868 marked "For South Carolina" or South Carolina SC4868 by April 15, 2010.
- Be sure to enter any South Carolina payments paid on an extension request on SC1040, line 18.

Be sure to attach a copy of the extension to the back of your South Carolina return when you file. Check the appropriate box on the front of the SC1040.

MORE TIME TO FILE DOES NOT MEAN MORE TIME TO PAY YOUR TAXES!

You will owe interest from April 15, 2010 to date of payment. A penalty may also be charged after April 15th if an additional payment is required. To avoid the penalty, you must: 1) pay at least 90 percent of the tax by April 15, 2010, and 2) pay the additional balance, if any, within the extended time period.

FRAUDULENT RETURN

Any person who deliberately fails to file a return, files a fraudulent return or attempts to evade the tax in any manner may be liable for a penalty up to \$10,000 or imprisoned for not more than five years or both.

I AM GETTING AN INCOME TAX REFUND THIS YEAR. WHEN WILL I GET MY CHECK?

Returns which are filed early are usually processed more quickly than returns filed closer to April 15th. Ordinarily, within twelve weeks after we receive your **complete** return we will mail your refund check. Therefore, please allow at

least fourteen weeks for your refund to arrive before you contact us. Visit our website at www.sctax.org or call 1-803-898-5300.

DECEASED TAXPAYERS

If a person received income during this tax year but died before filing a return, the South Carolina income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final federal income tax return. Check the appropriate box beside the decedent's name. The due date for filing is the same as for federal purposes. In the area where you sign the return write "Filing as a surviving spouse," if appropriate. A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund check will be issued to the decedent's surviving spouse or estate.

ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

You **must** round off cents to the nearest whole dollar on your return and schedules. You must drop amounts less than 50 cents. Increase amounts of 50 to 99 cents to the next dollar. For example: \$2.15 becomes \$2.00; \$4.75 becomes \$5.00; and \$3.50 becomes \$4.00.

WHAT TAX RECORDS DO I NEED TO KEEP?

Keep a copy of your return. Also, keep the original or a copy of any schedules, worksheets or statements used to prepare your return. Keep your records that support an item of income or a deduction appearing on a tax return until the limitations period for the return runs out. The limitations period is generally **THREE YEARS** from the date the return was filed or due to be filed, whichever is later.

Save any records concerning property, home, stocks, and business property you bought and may sell later. The records kept should show the purchase price, date and related cost, and for real property, cost and date of improvements. Your return may be audited by the IRS or the South Carolina Department of Revenue. If audited, the law requires you to show proof of your income, expenses, and cost of assets.

WHAT IF I AM AUDITED BY THE IRS?

If you receive a refund or owe additional federal tax, file an SC1040X (amended South Carolina return) after the federal audit report becomes final.

WHEN SHOULD I FILE AN AMENDED SOUTH CAROLINA RETURN?

File SC1040X (Amended Return) any time you need to correct your South Carolina return. If you amend your federal return, generally you will need to amend your state return. You may apply for a refund on either an amended or delinquent return for any tax period which is open under the statute of limitations. A refund will not be issued for requests received beyond the limitations period. The limitations period for filing an original return is generally three years from the original due date. If you filed the original return by the original due date or by an extended due date, the limitations period for filing an amended return is three years from the date of filing, three years from the original due date, or two years from the date of payment, whichever is latest. If you filed the original return after the

original due date and any extended due date, if applicable, the limitations period for filing an amended return is three years from the original due date or two years from the date of payment, whichever is later.

REFUND SETOFFS

The South Carolina Department of Revenue assists other State agencies, institutions of higher learning, political subdivisions of the state, and the Internal Revenue Service in the collection of overdue accounts. All or part of your refund can be sent directly to these "claimant" agencies if they notify the Department that you have a past due account with them.

The South Carolina Department of Revenue charges the taxpayer a \$25.00 administrative fee to complete a refund "setoff." If any of your refund is sent to a claimant agency, the Department will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be mailed to you.

If you believe you do not owe the debt, the amount sent was incorrect, or the debt has already been paid, you must contact the claimant agency.

WHO MUST FILE A DECLARATION OF ESTIMATED TAX?

Generally, you must file a Declaration of Estimated Tax, SC1040ES, for the year 2010 if you estimate that your tax will be \$100 or more and the total amount of income tax that will be withheld will be less than the lesser of:

1. 90% of the tax to be shown on your 2010 income tax return,
or
2. 100% of the tax shown on your 2009 income tax return (if your 2009 return covered all 12 months of the year). However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2009 income tax return.

Wage earners who do not have enough tax withheld from their wages must file a Declaration of Estimated Tax for the year. You have two methods for paying: 1) increase the amount your employer withholds from your wages, or 2) pay estimated tax in addition to the usual amount withheld from your wages.

Taxpayers earning personal service income in another state on which tax withholding was due to the other state and was withheld can be relieved of declaration penalty.

Self-employed people who do not have South Carolina tax withheld from their income must file a Declaration of Estimated Tax for the year. **Recipients of taxable pension and annuities** who do not have at least 90 percent of their South Carolina income tax liability withheld must file a Declaration of Estimated Tax for the year.

WHO DOES NOT HAVE TO FILE A DECLARATION OF ESTIMATED TAX?

Farmers and commercial fishermen do not have to file a declaration if at least two thirds of their gross income is from farming or fishing, but must file their return and pay all taxes due generally by March 1. If March 1 falls on a weekend, then the due date is the next business day.

HOW DO I FILE ESTIMATED TAX?

To file SC1040ES and pay on line by credit card or electronic funds withdrawal, see our website (www.sctax.org). Forms can also be printed from our website to use when mailing your payment.

CHANGE NAME OR ADDRESS

Let us know your new name and/or address. Complete SC8822, which is available inside the booklet and on our website www.sctax.org

DO I NEED TO FILE A SOUTH CAROLINA USE TAX RETURN?

The use tax is a tax that applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina, and includes purchases from retailers made via the Internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed. The purchaser, as an individual, may report and remit their use tax on a SC1040 South Carolina Individual Income Tax Return or a UT-3 Use Tax Return. See the instructions on the UT-3W for additional information and use tax rates by county.

INSTRUCTIONS FOR FORMER SC1040A FILERS SC622 (Rev. 9/30/09)

Beginning with the 2009 tax year, all individual taxpayers will file using the same form – the SC1040 Individual Income Tax Return. Providing a single individual income tax form to be used by all taxpayers will save money on behalf of all South Carolina taxpayers by reducing the costs of developing forms and in processing tax returns. Those taxpayers who have been filing the SC1040A Short Form may want to review the attached form with circles indicating the lines on SC1040 that were also on the SC1040A. Remember to complete your federal return before you begin your South Carolina tax return. Your completed federal return will contain information which you must enter on the South Carolina return.

NOTE: If your circumstances are different than the previous tax year you may need to complete additional lines on the SC1040 that are not circled. Detailed instructions for all lines of the SC1040 can be found in this booklet. Please review these instructions before completing your return.

STEP BY STEP INSTRUCTIONS FOR THOSE TAXPAYERS WHO FILED IN THE PAST USING FORM SC1040A

1. On line 1, enter your Federal Taxable Income from federal form 1040, 1040A or 1040EZ.
2. Enter the amount from line 1 on line 3.
3. On line 52, calculate and enter the deduction for dependents under age 6. See SC1040 instructions for the amount per dependent. Enter -0- if you do not have dependents under age 6.
4. Enter the same amount from line 52 on line 54 and then enter on line 4.
5. On line 5, subtract line 4 from line 3 to arrive at your SC taxable income.
6. Look in the Tax Tables (in the booklet) and find the amount of tax based on your SC taxable income. Enter this amount on line 6 as well as line 10.
7. Do you pay to provide care for a child or other person who is your dependent? If so, see the SC1040 instructions to line 11. This amount is computed the same way on the SC1040 as it was on the SC1040A.
8. Do you and your spouse both have SC earned income? If so, see the SC1040 instructions for line 12. This amount is computed the same way on the SC1040 as it was on the SC1040A.
9. Add the amounts from lines 11 and 12, and enter on line 14.
10. Subtract the amount on line 14 from the amount on line 10, and enter on line 15.
11. On line 16, enter the amount of SC "income tax withheld" indicated from all of your W-2s.
12. On line 20, enter the amount of SC state tax withheld indicated from all of your 1099's.
13. Add the amounts from lines 16 and 20, and enter on line 23.
14. Calculate your overpayment on line 24 or your amount due on line 25.
15. If you had out of state purchases, you may owe USE TAX. See the UT-3W instructions in this booklet for line 26. This amount is computed the same way on the SC1040 as it was on the SC1040A.
16. Do you want to make contributions to any of the funds described on I-330? Complete and attach I-330 and enter the total contribution on Line 28.
17. On line 29, add the amounts from lines 26 and 28. (This amount will be subtracted from your refund or added to the tax you owe.)
18. Line 30 is your refund. Line 31 is the amount you owe.
19. CONGRATULATIONS! You have just completed SC1040.

See the South Carolina Department of Revenue's website www.sctax.org for information on **Free File** to determine if you qualify to electronically file your federal and South Carolina return for **FREE**. Many taxpayers are eligible to file their returns for free. Vendors offer tax return preparation in easy-to-use step-by-step procedures. Information regarding these vendors is located on our website: www.sctax.org by clicking on Electronic Services, then Individual, and finally Fed/State On-Line Filing.

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SOUTH CAROLINA INDIVIDUAL INCOME TAX RETURN 2009

For the year January 1 - December 31, 2009, or fiscal tax year beginning 2009 and ending 2010

Print Your first name and Initial (Sr, Jr, 2nd, 3rd, 4th) Last name Check if Deceased Your Social Security number
Spouse's first name and Initial, if married filing jointly Spouse's last name Check if Deceased Spouse's Social Security number
Check if new address Mailing address (number and street, Apt. No. or P. O. Box) County code Do not write in this space - OFFICE USE
City, state and ZIP code Area Code Daytime telephone

SAMPLE RETURN DO NOT MAIL

For Office Use Only
Check this box if you are filing SC Schedule NR (Part year/Nonresident)
Check this box if you have filed a federal or state extension
Check this box if filing a composite return for partnership or "S" corporation.

CHECK YOUR (1) Single (3) Married filing separately. Enter spouse's SSN here:
FEDERAL FILING STATUS (2) Married filing jointly (4) Head-of-household (5) Widow(er) with dependent child

Federal Exemptions: Enter the number of exemptions from line 6 (d) of your 2009 federal return.
How many of the exemptions listed above were under the age of 6 years on December 31, 2009?
Enter the number of taxpayers age 65 or older, as of December 31, 2009.

STAPLE PAYMENT HERE

STAPLE W-2 / 1099 HERE

Table with columns: Line number, Description, Amount, Dollars, Cents. Includes lines 1-31 for tax calculation, ending with BALANCE DUE.

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STOP! Resident filers complete lines 32 through 54.
 Nonresident filers complete Schedule NR. Do not complete lines 32 through 54.

PART 1 ADDITIONS TO FEDERAL TAXABLE INCOME		Dollars	Cents
32 State tax addback, if itemizing on federal return, (See instructions)	32	00	
33 Out-of-state losses - (See instructions)	33	00	
34 Expenses related to National Guard and Military Reserve income.	34	00	
35 Interest income on obligations of states and political subdivisions other than South Carolina.	35	00	
36 Other additions to income. Attach an explanation (See instructions)	36	00	
37 TOTAL ADDITIONS ---- add lines 32 through 36 and enter your total additions to income here and on line 4.		37	00

SAMPLE RETURN
DO NOT MAIL

PART 2 SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		Dollars	Cents
38 State tax refund, if included on line 10, on your federal Form 1040.	38	00	
39 Total and permanent disability retirement income, if taxed on your federal return.	39	00	
40 Out-of-state income/gain - Do not include personal service income. (See instructions.)	40	00	
41 44% of net capital gains held for more than one year (See instructions)	41	00	
42 Volunteer Deductions (See instructions)	42	00	
43 Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	43	00	
44 Active Trade or Business Income Deduction (See instructions)	44	00	
45 Interest income from obligations of the US government.	45	00	
46 National Guard or Reserve annual training and drill pay. (See instructions)	46	00	
47 Social Security and/or railroad retirement, if taxed on your federal return.	47	00	
48 Caution: Retirement Deduction - (See instructions)			
a) Taxpayer: Date of Birth _____	48a	00	
b) Spouse: Date of Birth _____	48b	00	
c) Surviving Spouse: Date of Birth of Deceased Spouse _____	48c	00	
49 Age 65 and older deduction - (See instructions)			
a) Taxpayer: Date of Birth _____	49a	00	
b) Spouse: Date of Birth _____	49b	00	
50 Negative amount of federal taxable income.	50	00	
51 Subsistence Allowance _____ days @ \$8.00	51	00	
52 Dependents under the age of 6 years on December 31 of the tax year. Date of Birth _____ SSN _____	52	00	
Date of Birth _____ SSN _____			
53 Other subtractions. (See instructions) _____	53	00	
54 TOTAL SUBTRACTIONS ---- add lines 38 through 53 and enter the total here and on line 4.		54	00

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your Signature	Date	Spouse's Signature (if jointly, BOTH must sign)
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Preparer's Printed Name
Yes <input type="checkbox"/> No <input type="checkbox"/>		

If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Paid

Preparer's Use Only

Prepared by _____ Date _____ Address _____

FEIN _____ Phone Number _____ City _____ State _____ Zip _____

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN ONLY IF you have income and/or (loss) on federal Schedules C, D, E, F or filed a SC Schedule NR, SC1040TC, I-319 or I-335.

MAIL RETURN TO THE PROPER ADDRESS

REFUNDS OR ZERO TAX: SC1040 PROCESSING CENTER P.O. BOX 101100 COLUMBIA SC 29211-0100	BALANCE DUE: TAXABLE PROCESSING CENTER P.O. BOX 101105 COLUMBIA SC 29211-0105
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SC1040 INSTRUCTIONS 2009 (Rev. 9/25/09)

For tax year 2009, unless you have a valid extension, the due date is April 15, 2010 and the deadline to claim a refund is April 15, 2013.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR SOUTH CAROLINA TAX RETURN. YOUR COMPLETED FEDERAL RETURN WILL CONTAIN INFORMATION WHICH YOU MUST ENTER ON THE SOUTH CAROLINA RETURN.

If you were required to use federal schedules C, D, E and/or F with your federal return or filed a Schedule NR, SC1040TC, I-319 and/or I-335 with your South Carolina return, attach a copy of your completed federal return and schedule(s) to your South Carolina return.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER

Print or type your name, address, Social Security number and the code of the county in which you live. For a list of county codes see page 6.

If you are married and filing a joint return, fill in your spouse's name and your spouse's Social Security number.

If you are married and filing separate returns, **do not include your spouse's name or Social Security number in this section. Fill in your spouse's Social Security number next to box # 3 in the filing status section.**

If the taxpayer or spouse died during the taxable year, check the box by the decedent's name.

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of the individual's Social Security number on this form is mandatory. 42 U.S.C. 405(c)(2)(C)(I) allows a State (or a political subdivision hereof) to utilize an individual's Social Security number in connection with the administration of any tax and SC regulation 117-201 provides that any person required to make a return, statement or document to the Department of Revenue must include identifying numbers on such return, statement or document if the Department requests such information. Social Security numbers are primarily used for the purposes of identifying taxpayers and monitoring tax compliance and/or fraud.

ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

If you are a nonresident or resident alien and cannot get a Social Security number, you may contact the Internal Revenue Service to apply for and obtain an Individual Taxpayer Identification Number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in place of a Social Security number for the purposes of processing your individual income tax returns. For information on obtaining an ITIN, please contact the Internal Revenue Service at 1-800-829-1040 or go to www.irs.gov

CHECK BOXES

Nonresidents for the entire year and part year residents electing to file as a nonresident should check this box and attach Schedule NR to the completed SC1040. **Do not submit the Schedule NR separately.**

If you filed a federal or state extension, check the box.

If you are filing a composite return for a partnership or S corporation, see I-348 Composite Instructions for more information on filing a composite return.

FILING STATUS

Check the same filing status you checked on your federal return. Check only one box.

EXEMPTIONS

You **must** enter the same number of exemptions claimed on your federal return. Attach federal Form 8332 if you are required to file this form with your federal return.

If you are claiming a deduction for children under six, you must enter in the space provided the number of children under six. Also, be sure to complete the information required on line 52.

Enter the number of taxpayers who are age 65 or older.

ROUND-OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

Line 1 Enter your Federal Taxable Income from your federal Form 1040, line 43; 1040A, line 27; or 1040EZ, line 6. **If your Federal Taxable Income is zero or less, enter zero** here and enter your negative amount on line 50.

STOP! Nonresident/Part Year filers complete Schedule NR and go to line 5. See Schedule NR instructions.

Line 2 Resident filers complete lines 32 - 37 and enter figure from line 37.

Line 4 Resident filers complete lines 38 - 54 and enter figure from line 54.

SOUTH CAROLINA TAX

Line 6 TAX

If your "income subject to tax" on line 5 is less than \$100,000, use the tax tables on pages 31 through 34 to determine your South Carolina tax and enter the amount of tax on line 6.

If your "income subject to tax" on line 5 is \$100,000 or more, use tax rate schedule on page 34 to compute your tax and enter the amount of tax on line 6.

Line 7 TAX ON LUMP SUM DISTRIBUTION

South Carolina provisions for lump sum distributions are the same as the federal provisions. If you used federal Form 4972 for a lump sum distribution, you must use the South Carolina SC4972 to compute the South Carolina tax.

NOTE: Do not enter the federal 10% penalty on line 7.

Line 8 TAX ON ACTIVE TRADE OR BUSINESS INCOME

Enter the amount from I-335, line 7.

Line 9 TAX ON EXCESS WITHDRAWALS FROM CATASTROPHE SAVINGS ACCOUNTS

Withdrawals from a Catastrophe Savings Account are taxed at 2.5% unless:

- (1) the taxpayer no longer owns a qualified legal residence in South Carolina;
- (2) the amount contributed was within the allowable limits, and the withdrawal occurred after the taxpayer reached age 70; or
- (3) the withdrawal followed the death of the individual who set up the Account or the surviving spouse.

CREDITS

Line 11 CHILD AND DEPENDENT CARE

The South Carolina Credit for Child and Dependent Care expense is 7% of the federal expense for a full year resident. A part year/nonresident is allowed 7% of their prorated federal expenses. See examples below. **Married filing separately cannot claim this credit.** The maximum credit allowed for one child is \$210. The maximum credit for two or more children is \$420.

Example A: Full Year Resident (In this example, the allowable credit is \$140.)

Federal Child Care Expense from Form 2441, line 6 is \$2,000
 $\$2000 \times .07 = \140

Example B: Part Year/Nonresident (In this example, the allowable credit is \$42.)

Federal Child Care Expense from Form 2441, line 6 is \$2,000 and
 your proration percent from line 44 of SC Schedule NR is 30%. Your computation should be:
 $\$2000 \times .30 = \$600 \times .07 = \$42$

You may **not** claim this credit if you are a resident of a state which does not offer a credit for child and dependent care expenses to a South Carolina resident.

Line 12 TWO WAGE EARNER CREDIT (MARRIED COUPLE)

This credit can only be claimed by a **married couple filing jointly** when both spouses have earned income taxed to South Carolina. This credit is **not** allowed on returns with a filing status of single, married filing separately or head of household. Do not include gambling or bingo winnings reported on federal form W-2G.

Example - You earned a salary taxed to South Carolina of \$20,000. Your spouse earned \$17,000 taxed to South Carolina and had an IRA deduction taxed to South Carolina of \$1,000. Your SC qualified earned income is \$20,000 and your spouse's is \$16,000 (\$17,000 minus \$1,000). Because your spouse's qualified earned income is less than yours, the credit is based on your spouse's income. Therefore, the credit is \$112 (\$16,000 x .007).

Compute your earned income separately for yourself and your spouse. South Carolina earned income is generally income you receive for services you provide. It includes wages, salaries, tips, commissions and sub-pay. It also includes income earned from self-employment, business income or loss, partnership income or loss, farm income or loss and any other earned income taxed to South Carolina. Earned income does not include gambling or bingo winnings, interest, dividends, Social Security benefits, IRA distribution, unemployment compensation, deferred compensation or non-taxable income. **It also does not include any amount your spouse paid you.**

	(a) You	(b) Your Spouse
1. Wages, salaries, tips, etc., taxed to South Carolina from South Carolina Schedule NR, Column B, line 1; federal Form 1040, line 7; 1040A, line 7 or 1040EZ, line 1. (Do not include pensions or annuities.)	_____	_____
2. Net profit or (loss) from self-employment (from Schedule C and on Schedule K-1 of Form 1065) and any other earned income taxed to South Carolina.	_____	_____

(a) You (b) Your Spouse

3. Add lines 1 and 2. This is your total earned income taxed to SC. _____

South Carolina qualified earned income. This is the amount on which the credit is based. Compute it by subtracting certain adjustments from South Carolina earned income. The adjustments are:

- One half of self-employment tax (Form 1040, line 27)
- Self-employed SEP, simple, and qualified plans (Form 1040, line 28)
- Self-employed health insurance deduction (Form 1040, line 29)
- IRA deduction (Form 1040, line 32 or 1040A, line 17)
- Repayment of sub-pay

4. Add amounts entered on federal Form 1040 lines 27 through 29 and 32. If filing South Carolina Schedule NR, enter amounts from lines 21, 22, 23, 26 and any repayment of supplemental unemployment benefits (sub-pay) allocable to South Carolina income. _____

5. Subtract line 4 from line 3. This is your qualified earned income taxed to South Carolina. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this credit. _____

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). **Do not enter more than \$30,000.** _____

7. Multiply the amount on line 6 by .007. **Do not enter more than \$210.** Enter the amount here and on SC1040, line 12. _____

Line 13 OTHER NON-REFUNDABLE CREDITS

See SC1040TC instructions for an explanation of the other non-refundable credits. The appropriate schedules must be attached to your return.

TAX PAYMENTS/CREDITS

Line 16 SC INCOME TAX WITHHELD FROM WAGES

Enter the total SC tax withheld from your wages as shown on your W-2s under "State Income Tax." Enter only amounts withheld to South Carolina. Withholding paid to any other state cannot be claimed on your South Carolina return. Also include amounts withheld on SC41s.

If you have South Carolina withholding from any federal Form 1099, include that amount on line 20.

NOTE: Amounts reported on a South Carolina substitute 1099G/INT **are not** South Carolina withholding.

Attach **READABLE** copies of your W-2s to the front of your return, right side up, at the place provided. **Copies of your W-2s are available only from your employer.** If you do not have a W-2 form, complete SC4852 and provide proof of any tax withheld. You are responsible for submitting information to verify the withholding amount claimed.

Line 17 2009 ESTIMATED TAX PAYMENTS

Enter the total estimated tax payments you made before filing this South Carolina tax return plus any amount transferred from your 2008 tax return.

Line 18 PAYMENTS ON EXTENSION

If you requested an extension for more time to file your return, enter the amount you paid with the extension, if any. Check the appropriate box on the front of the return below the address portion.

Line 19 NONRESIDENT SALE OF REAL ESTATE

A nonresident of South Carolina who sells real property located in this state is subject to withholding of South Carolina income taxes. Such sale must be reported to South Carolina on an individual income tax return. If state income taxes were withheld at the time of sale, claim the amount withheld on this line and **attach a copy of the I-290** to your return. See closing attorney for a copy of I-290.

Line 20 SC INCOME TAX WITHHELD - FORM 1099

Enter the total SC tax withheld from each Form 1099 and attach a copy of each Form 1099 to the front of your return. Form W-2 withholding should be entered on line 16.

NOTE: Amounts reported on a South Carolina substitute 1099 G/INT **are not** South Carolina withholding.

Line 21 TUITION TAX CREDIT

Refer to I-319 to see if you qualify to claim this credit. If you qualify, complete all information on I-319 and attach it to your return. If you have more than one qualifying student, complete a separate I-319 for each student. For more information, visit our website: **www.sctax.org**. Attach a copy of your federal return.

Line 22 OTHER REFUNDABLE CREDITS

Enter amounts from I-333 refundable credit for anhydrous ammonia additive and I-334 refundable credit for production and sale of milk. Attach I-333 and/or I-334.

Line 26 SOUTH CAROLINA USE TAX

If your use tax has not been remitted during the year, see South Carolina Use Tax Worksheet UT-3W for instructions. Add the amounts from Line 5 of UT-3W worksheet. Purchases subject to use tax are taxed at your county's state and local sales and use tax rate.

Line 27 ESTIMATED TAX

If you want to apply any or all of your overpayment toward next year's tax, enter the amount on this line.

Line 28 CONTRIBUTION FOR CHECK-OFFS

See I-330 for specific information about the various funds to which you may contribute. Enter the total from Schedule I-330. Attach I-330 to your return. Your contribution cannot be made unless you attach I-330.

REFUND OR AMOUNT YOU OWE

Line 30 REFUND

If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the "Amount to be Refunded to You" on line 30. The SC Department of Revenue will not refund amounts less than \$1.00.

Line 31 NET DUE - AMOUNT YOU OWE

If you have an amount on line 29, add lines 25 and 29 and enter the "Amount You Owe" on line 31; otherwise, enter the amount from line 25. Write your Social Security Number and "2009 SC1040" on your check or money order, and **STAPLE** to your return. Make check or money order payable to the "SC Department of Revenue." Note the SC2210 penalty instructions below.

UNDERPAYMENT OF ESTIMATED TAX - SC2210

You may owe a penalty for underpayment if you did not pay in **four equal amounts** by the required due dates at least the smaller of: 90% of your tax liability for 2009; or 100% of your tax liability for 2008.

However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2008 income tax return. Use SC2210 to determine any penalty that may be due. If you are due a refund, subtract the penalty amount from the difference of line 24 and line 29 and enter the result on line 30. If you owe tax, add the penalty amount to the sum of the amount due on line 25 and line 29 and enter the result on line 31.

If you have calculated failure to file/pay penalties and interest, add to any calculated underestimation penalty and enter the total in the penalty box on line 31.

ADDITIONS TO FEDERAL TAXABLE INCOME

Enter all numbers on lines 32 through 36 as **positive** numbers even if they are negative numbers on the federal return. Lines 32 through 36 are adjustments which **must be added** to your federal taxable income to determine your South Carolina taxable income. Line 37 is the total of these additions.

Line 32 STATE TAX ADDBACK, IF ITEMIZING ON FEDERAL RETURN

If you deducted state and local income taxes or general sales taxes while itemizing on your 2009 federal income tax return, you are required to add all or part of this amount to federal taxable income to arrive at your South Carolina taxable income. Use the worksheet below to figure the adjustment. (Keep this worksheet for your records.)

Worksheet A State Tax Adjustment

- | | |
|--|----------|
| 1. Itemized deductions from 2009 federal Form 1040, line 40a. | 1. _____ |
| 2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. (Enter zero if married filing separate [MFS] returns -- See federal instructions) | 2. _____ |
| 3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.) | 3. _____ |
| 4. Enter the amount of state and local income taxes from line 5a or general sales taxes from line 5b of federal Schedule A.
If your federal itemized deductions were limited due to your adjusted gross income being more than \$166,800 (\$83,400 married filing separate), go to Worksheet B. | 4. _____ |
| 5. The lesser of line 3 or line 4. Enter this amount on SC1040 line 32. | 5. _____ |

Worksheet B State Tax Adjustment. Complete when federal adjusted gross income is more than \$166,800 (\$83,400 married filing separate) and federal itemized deductions are limited:

- | | |
|---|----------|
| 1. State and local income taxes from line 5a or general sales taxes from line 5b of federal Schedule A. | 1. _____ |
| 2. Enter the amount from line 3 of the itemized deductions worksheet in the instruction booklet for federal Form 1040. | 2. _____ |
| 3. Divide line 1 by line 2, and enter the result here. | 3. _____ |
| 4. Enter the amount from line 11 of the itemized deductions worksheet in the instruction booklet for federal Form 1040. | 4. _____ |
| 5. Multiply line 3 by line 4, and enter the result here. | 5. _____ |
| 6. Subtract line 5 from line 1. Enter this amount on line 4 of Worksheet A. | 6. _____ |

Line 33 OUT-OF-STATE LOSSES

If you have reported losses from out-of-state rental property, a business located outside South Carolina, or losses from real property located out of state, enter the amount shown on your federal return on line 33. You must also include any related expenses, such as investment interest. Enter the total of these losses and related expenses on this line. Personal service income (W-2 or business wages) is taxable to South Carolina **no matter where it is earned**.

Line 34 EXPENSES RELATED TO RESERVE INCOME

Because inactive duty military reserve income is taxed for federal purposes but deductible on your South Carolina return, you must add back the amount of the federal deduction for expenses related to this income. Enter the amount of these expenses on this line.

Line 35 INTEREST INCOME

Interest income on obligations of states and political subdivisions other than South Carolina **must be added**. In the case of a mutual fund, add back the percentage of exempt interest income attributable to out-of-state non federal obligations. Enter the amount of taxable interest income on this line.

Line 36 OTHER ADDITIONS TO INCOME

Attach an explanation of your entry for this line. Some examples of items which you must enter on this line are:

- Taxpayers that claim bonus depreciation under federal law must add back the difference between the bonus depreciation taken and the depreciation which would have been allowed without bonus depreciation.
- Taxpayers that claim a child care program credit for donations to a nonprofit corporation (Sch. TC-9) are not allowed a deduction for those donations. The disallowed deductions are an addition to federal taxable income.
- Taxpayers that claim credits such as the Community Development Credit (Sch. TC-14), the Industry Partnership Fund Credit (Sch. TC-36), and the Hydrogen Infrastructure Development Credit (Sch. TC-47), may not claim a deduction for the same qualified contribution which results in the credit.
- Federal net operating loss when claiming a larger amount than for state purposes **is an addition**.
- Expenses deducted on the federal return related to any income exempt or not taxed by South Carolina **is an addition. Some examples are investment interest to out-of-state partnerships and interest paid to purchase United States obligations.**
- Foreign areas allowances, cost of living allowances and/or income from possessions of the United States are **additions** to federal taxable income.
- Effective for qualifying investments made after June 30, 1998, taxpayers must reduce the basis of the qualifying property to the extent the Economic Impact Zone Investment Tax Credit is claimed. An addition to federal taxable income must be made for the resulting reduction in depreciation.
- A deduction for domestic production activities under IRC Section 199 must be added back.
- A charitable contribution deduction under IRC Section 170 for a gift of land must be added back unless the contribution also meets the requirements of S.C. Code Section 12-6-5590.
- Include any withdrawals during the tax year from a Catastrophe Savings Account that were:
 - (1) necessary because contributions were more than the allowable limits; or
 - (2) more than the amount needed to cover qualified catastrophe expenses. (Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.)
 Do not include any withdrawals made by a spouse surviving the spouse who set up the Account.
- As of January 1, 2009, a business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year. An "unauthorized alien" is a person who is not admitted for permanent residence and not authorized to be employed either under federal law or by the U.S. Attorney General. An add-back is not required if: (1) the business is a S.C. business exempt from compliance with federal employment verification procedures under federal law; or (2) the person being paid is not directly paid or employed by the business; or (3) the employment status of the person is verified

using the procedures contained in the new law; or (4) the person was hired by the taxpayer before January 1, 2009; or (5) the business made a reasonable investigation of the person and did not know or should not have known that the person was an unauthorized alien.

Depending upon how a particular item was reported or deducted, the following items may be an addition or a subtraction:

- A change in the accounting method to conform in the same manner and the same amount to the federal. **This may be an addition or a subtraction.** At the end of the federal adjustment, any balance will continue until fully adjusted.
- The installment method of reporting is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or a subtraction.**
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. **This may be an addition or a subtraction.**

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

Enter all numbers on lines 38 through 53 as positive numbers even if they are negative numbers on the federal return.

Lines 38 through 53 are adjustments which **should be subtracted** from your federal taxable income to determine your South Carolina taxable income. Line 54 is the total of these subtractions.

Line 38 STATE TAX REFUND

If your state tax refund was included on line 10 of your federal Form 1040, that amount should be entered on this line.

Line 39 TOTAL AND PERMANENT DISABILITY RETIREMENT INCOME TAXED ON YOUR FEDERAL RETURN

If **disability retirement income** was taxed on your federal income tax return and you are **totally and permanently disabled**, you may be able to deduct this income from your South Carolina taxable income.

You must be totally and permanently disabled, unable to be gainfully employed in any capacity, receiving income from a disability retirement plan, and eligible for the homestead exemption under Section 12-37-250 to qualify. You do **not** qualify if you are receiving disability income from one job while able to perform another job. You must attach a copy of the physician's statement establishing that you are permanently and totally disabled.

NOTE: The deduction is limited to payments received from retirement plans. Payments from disability plans which are not retirement plans are not eligible for the deduction. Third party sick pay reported on a W-2 does not qualify for the total and permanent disability retirement deduction.

A surviving spouse may take a disability retirement deduction for amounts received in the year the disabled spouse died. For subsequent years, a surviving spouse is only eligible for the retirement deduction on line 48 and not the disability deduction.

Line 40 OUT-OF-STATE RENTAL/BUSINESS OR REAL ESTATE INCOME NOT TAXABLE TO SOUTH CAROLINA

If you have income from out-of-state rental property; a business located outside South Carolina; or gain from real property located out of state, as reported on your federal return, enter this amount on this line. **However, personal service income (W-2 or business wages) is taxable to South Carolina no matter where it is earned.**

Line 41 NET CAPITAL GAIN DEDUCTION

Net capital gains which have been held for a period of more than one year and have been included in the SC taxable income are reduced by 44% for SC income tax purposes.

The term "**net capital gain**" means the **excess** of the **net long-term** capital gain for the taxable year **over** the **net short-term** capital loss for such year. Income received from installment sales as well as capital gain distribution qualifies for this deduction **provided the more than one year holding period has been met.** (SC Capital Gains holding period is the same as the federal.) Multiply the net gain which meets the above guidelines by 44% (.44) and enter the results on this line.

Example: Taxpayer's gain on stock (held since 1980) is \$10,000. Also reported is a short term (ST) loss on stock held for six months of \$5,000 and a long term (LT) loss on stock held since 1985 which amounts to \$3,000.

SC Net LT Capital Gain (more than one year)	\$7,000	(10,000 gain-3,000 loss)
- SC Net ST Capital Loss	- 5,000	(one year or less)
SC Net Capital Gain	\$2,000	
X Net LT Capital Gain Deduction	X 44%	
Amount to be deducted	\$880.00	

Line 42 VOLUNTEER DEDUCTION

Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, and members of the State Guard are allowed to deduct **\$3,000**. Volunteer firefighters, rescue squad workers and HAZMAT members qualify **only if** their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year. Reserve police officers, DNR deputy enforcement officer, and the State Guard members qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction. An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, enter \$6,000.

Line 43 CONTRIBUTIONS TO THE SC COLLEGE INVESTMENT PROGRAM ("FUTURE SCHOLAR") OR TO THE SC TUITION PREPAYMENT PROGRAM

You may deduct 100% of any contributions to the SC College Investment Program ("Future Scholar") made between January 1, 2009 and through April 15, 2010. You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2009 and December 31, 2009.

Line 44 ACTIVE TRADE OR BUSINESS INCOME DEDUCTION

Enter the amount from I-335, line 5.

Line 45 INTEREST FROM U.S. OBLIGATIONS

If you included your interest income from U.S. obligations (such as U.S. savings bonds, treasury notes and bills, etc.) as income on your federal income tax return, enter the amount on this line. Deduct the interest income from South Carolina and/or federal obligations.

Interest income from the following obligations **are taxable** for state purposes:

Federal Home Loan Mortgage Corporation (Freddie Mac)
Federal National Mortgage Association (Fannie Mae)
Government National Mortgage Association (Ginnie Mae)

Line 46 NATIONAL GUARD AND RESERVE ANNUAL TRAINING AND DRILL PAY

The amount of income received for weekend drills and customary training periods when serving in the military reserves or National Guard **should be subtracted**. Generally, the customary training period is one weekend a month and two weeks per year of active duty. Enter the amount on this line. **Income for active duty or full-time reserves is not tax exempt and should not be included on this line.**

Do not include Military Reserve and National Guard pay which is included in retirement income on this line. See line 53 instructions for other subtractions.

Line 47 SOCIAL SECURITY AND/OR RAILROAD RETIREMENT AMOUNT IF TAXED BY FEDERAL

If you are taxed on any Social Security under Title 2 of the Social Security Act or railroad retirement income on your federal return, enter the amount that was taxed on your federal return.

Line 48 RETIREMENT DEDUCTION

An **individual** who is under **age 65** may claim a retirement deduction up to \$3,000 of qualified retirement income from his or her own plan.

An **individual** who is **age 65** or older during the tax year may claim a retirement deduction up to \$10,000 of qualified retirement income from his or her own plan.

On line 48a, include only qualified withdrawals from the taxpayer's own qualified retirement plan. On line 48b, include only qualified withdrawals from the spouse's own qualified retirement plan.

"QUALIFIED RETIREMENT INCOME" is income from plans defined in I.R.C. 401, 403, 408 and 457, and all public employee retirement plans of the federal, state and local governments, including individual retirement plans, Keogh plans, and military retirement.

Social Security income, railroad retirement income, and disability retirement income due to permanent and total disability do **NOT** qualify because these items are not taxed by South Carolina. See lines 39 and 47.

Any portion of qualified retirement income received this tax year that resulted in a **federal premature withdrawal penalty** does **NOT** qualify for a retirement deduction.

A **surviving spouse** receiving qualified **retirement** income attributable to the deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age the deceased spouse would have been had he or she lived. To claim the deduction on line 48c, a surviving spouse must receive the decedent's qualified retirement income as a surviving spouse. The surviving spouse retirement deduction is in addition to the **individual** retirement deduction.

Worksheet for Taxpayer line 48a:

- 1. Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000) 1. _____
- 2. Taxpayer's individual qualified retirement income included in federal Form 1040, lines 15b and 16b, or 1040A, lines 11b and 12b 2. _____
- 3. Amount on line 1 or 2, whichever is smaller. Enter on line 48a. 3. _____

Worksheet for Spouse line 48b:

- 1. Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000) 1. _____
- 2. Spouse's individual qualified retirement income included in federal Form 1040, lines 15b and 16b, or 1040A, lines 11b and 12b 2. _____
- 3. Amount on line 1 or 2, whichever is smaller. Enter on line 48b. 3. _____

Worksheet for Surviving Spouse line 48c:

NOTE: Calculate separately for each deceased spouse and include total on line 48c.

- 1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse) 1. _____
- 2. Qualified retirement income received as surviving spouse included in federal Form 1040, lines 15b and 16b, or 1040A, lines 11b and 12b 2. _____
- 3. Amount on line 1 or 2, whichever is smaller. Enter on line 48c. 3. _____

Line 49 AGE-65-AND-OLDER DEDUCTION

Beginning in the tax year in which a **resident** reaches age sixty-five, he or she is entitled to a deduction of \$15,000 against any SC income. Line 49a applies to the taxpayer whose name appears first on the return. Line 49b applies to the spouse whose name appears second on the return. The amount of the deduction on 49a is reduced by any individual retirement deduction claimed on line 48a. The amount of the deduction on 49b is reduced by any individual retirement deduction claimed on line 48b. The age-65-and-over deduction is not reduced by any surviving spouse retirement deduction claimed on line 48c.

Worksheet for Taxpayer line 49a:

- 1. Maximum deduction allowed for taxpayer 1. \$15,000.00
- 2. Amount claimed on line 48a for the taxpayer who is age 65 or older 2. _____
- 3. Subtract line 2 from line 1. Enter this amount on line 49a. Do not enter an amount less than zero. 3. _____

Worksheet for Spouse line 49b:

- 1. Maximum deduction allowed for spouse 1. \$15,000.00
- 2. Amount claimed on line 48b for the taxpayer who is age 65 or older 2. _____
- 3. Subtract line 2 from line 1. Enter this amount on line 49b. Do not enter an amount less than zero. 3. _____

Line 50 NEGATIVE AMOUNT OF FEDERAL TAXABLE INCOME

If the deductions and personal exemptions from your federal return exceed the income or if there is a business loss that exceeds the other income on the return, a negative federal taxable income would result.

For the SC1040 form, it is important that a negative number not be entered on line 1. Because the South Carolina return begins with federal taxable income, it is important that you get the benefit of the negative amount from the federal taxable income line of the federal return. On the SC1040 form, start with zero on line 1 and put the negative amount from the federal taxable income line of the federal return on this line of the SC1040.

Line 51 SUBSISTENCE ALLOWANCE

Police and all commissioned law enforcement officers paid by South Carolina municipal, county, state governments or the federal government, **full-time** firefighters, and **full-time** emergency medical service personnel are entitled to subsistence allowances of \$8.00 per regular workday. Your employer should provide you with the number of work days.

Line 52 DEPENDENTS UNDER SIX YEARS OF AGE

An additional deduction is allowed for each dependent claimed on the federal income tax return who had **not** reached the age of six by December 31 of the tax year. Birthdate(s) and Social Security number(s) are required. Use the following worksheet to compute the deduction:

Federal personal exemption amount.....		3,650
Number of dependents claimed on your federal return who had not reached age six during the tax year	X	_____
Allowable deduction, enter this amount on line 52		_____

Line 53 OTHER SUBTRACTIONS FROM INCOME

Since these subtractions apply only to a few people, they are not fully explained in this booklet. **Attach an explanation** of your entry on this line. Some examples of items which may be subtracted on this line are:

- South Carolina does not recognize bonus depreciation in IRC Section 168(k). With or without bonus depreciation, the depreciable life of the property is the same for federal and state purposes. For the tax year in which the property is placed in service, a taxpayer must add back the difference, in the line for other additions, between the depreciation deduction allowed for federal purposes and the deduction that would have been allowed without bonus depreciation. Therefore, the South Carolina adjusted basis is greater than the federal adjusted basis. For all other years of the depreciable life of the property, an additional depreciation deduction is available for South Carolina purposes.
- Effective for tax years beginning after 1984, South Carolina has adopted federal depreciation and Section 179 expensing for South Carolina income tax purposes. For taxable year 2003, South Carolina recognized limits for Section 179 that were lower than the federal amounts. Either the federal and state differences prior to 1985 or the different limits in 2003 may result in an add-back in the line for other additions. In that case, the South Carolina adjusted basis will be greater than the federal adjusted basis, and the taxpayer may claim an additional South Carolina depreciation deduction at the end of the federal depreciation period. At that time, the balance of personal property basis is depreciable at a rate of 50% per year. The balance of real property basis is depreciable at a rate of 20% per year.
- A deduction is allowed to an individual for the purchase of economic impact zone stock. The deduction is equal to twenty percent of the total amount paid in cash by the taxpayer during the taxable year for the purchase of economic impact zone stock.
- If you itemized and claimed a federal tax credit for qualified mortgage credit certificates (MCC), you may subtract the amount of the tax credit as interest.
- South Carolina net operating loss that is larger than the federal amount is a subtraction. **In no event is the same loss to be deducted more than once.** Attach your own worksheet or keep with your tax records. No carryback losses are allowed.
- Capital expenses amortized under federal statutes will be the same for state purposes. At the end of the federal amortization, the balance of capital expense amortized will continue until fully amortized for state purposes. The amortized amount is a **subtraction** from your income.
- Legislators within a 50-mile radius of the State House are allowed to **subtract** travel expenses.
- Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by the State of South Carolina for National Guard service.)

Determine the percentage of your military retirement income which is excludable by dividing the length of time you served in the Reserves and/or National Guard (not full time) by the length of time of your total military service as follows:

$$\frac{\text{Inactive Reserve time} + \text{Inactive National Guard time}}{\text{Total Military time (Active and Inactive)}} = \text{_____ \% exclusion}$$

Determine the excludable amount of your military retirement income by multiplying it by the percentage of exclusion as follows:

$$\text{_____ \% exclusion} \times \begin{matrix} \text{total taxable military} \\ \text{retirement income shown} \\ \text{on federal return} \end{matrix} = \begin{matrix} \text{excludable military} \\ \text{retirement} \\ \text{income} \end{matrix}$$

Include the amount of excludable military retirement income as a subtraction.

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SOUTH CAROLINA INDIVIDUAL INCOME TAX RETURN 2009

For the year January 1 - December 31, 2009, or fiscal tax year beginning 2009 and ending 2010

Print Your first name and Initial (Sr, Jr, 2nd, 3rd, 4th) Last name Check if Deceased Your Social Security number
Spouse's first name and Initial, if married filing jointly Spouse's last name Check if Deceased Spouse's Social Security number
Check if new address Mailing address (number and street, Apt. No or P. O. Box) County code Do not write in this space - OFFICE USE
City, state and ZIP code Area Code Daytime telephone

For Office Use Only
Check this box if you are filing SC Schedule NR (Part year/Nonresident)
Check this box if you have filed a federal or state extension
Check this box if filing a composite return for partnership or "S" corporation.

CHECK YOUR (1) Single (3) Married filing separately. Enter spouse's SSN here:
FEDERAL FILING STATUS (2) Married filing jointly (4) Head-of-household (5) Widow(er) with dependent child
Federal Exemptions: Enter the number of exemptions from line 6 (d) of your 2009 federal return.
How many of the exemptions listed above were under the age of 6 years on December 31, 2009?
Enter the number of taxpayers age 65 or older, as of December 31, 2009.

STAPLE PAYMENT HERE

STAPLE W-2 / 1099 HERE

Table with columns: Line number, Description, Dollars, Cents. Includes lines 1-31 for federal taxable income, taxes, credits, and net due. Includes a 'REFUND' box and a 'BALANCE DUE' box.

STOP! Resident filers complete lines 32 through 54.
 Nonresident filers complete Schedule NR. Do not complete lines 32 through 54.

PART 1 ADDITIONS TO FEDERAL TAXABLE INCOME			Dollars	Cents
32	State tax addback, if itemizing on federal return, (See instructions)	00		
33	Out-of-state losses - (See instructions)	00		
34	Expenses related to National Guard and Military Reserve income.	00		
35	Interest income on obligations of states and political subdivisions other than South Carolina.	00		
36	Other additions to income. Attach an explanation (See instructions)	00		
37	TOTAL ADDITIONS ---- add lines 32 through 36 and enter your total additions to income here and on line 2.			00

PART 2 SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			Dollars	Cents
38	State tax refund, if included on line 10, on your federal Form 1040.	00		
39	Total and permanent disability retirement income, if taxed on your federal return.	00		
40	Out-of-state income/gain - Do not include personal service income. (See instructions.)	00		
41	44% of net capital gains held for more than one year (See instructions)	00		
42	Volunteer Deductions (See instructions)	00		
43	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	00		
44	Active Trade or Business Income Deduction (See instructions)	00		
45	Interest income from obligations of the US government.	00		
46	National Guard or Reserve annual training and drill pay. (See instructions)	00		
47	Social Security and/or railroad retirement, if taxed on your federal return.	00		
48	Caution: Retirement Deduction - (See instructions)			
48a	a) Taxpayer: Date of Birth _____	00		
48b	b) Spouse: Date of Birth _____	00		
48c	c) Surviving Spouse: Date of Birth of Deceased Spouse _____	00		
49	Age 65 and older deduction - (See instructions)			
49a	a) Taxpayer: Date of Birth _____	00		
49b	b) Spouse: Date of Birth _____	00		
50	Negative amount of federal taxable income.	00		
51	Subsistence Allowance _____ days @ \$8.00	00		
52	Dependents under the age of 6 years on December 31 of the tax year. Date of Birth _____ SSN _____	00		
52	Date of Birth _____ SSN _____	00		
53	Other subtractions. (See instructions) _____	00		
54	TOTAL SUBTRACTIONS ---- add lines 38 through 53 and enter the total here and on line 4.			00

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your Signature	Date	Spouse's Signature (if jointly, BOTH must sign)
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Preparer's Printed Name
Yes <input type="checkbox"/> No <input type="checkbox"/>		

If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Paid

Preparer's Use Only

Prepared by _____	Date _____	Address _____
FEIN _____	Phone Number _____	City _____ State _____ Zip _____

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN ONLY IF you have income and/or (loss) on federal Schedules C, D, E, F or filed a SC Schedule NR, SC1040TC, I-319 or I-335.

MAIL RETURN TO THE PROPER ADDRESS

REFUNDS OR ZERO TAX: SC1040 PROCESSING CENTER P.O. BOX 101100 COLUMBIA SC 29211-0100	BALANCE DUE: TAXABLE PROCESSING CENTER P.O. BOX 101105 COLUMBIA SC 29211-0105
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SOUTH CAROLINA INDIVIDUAL INCOME TAX RETURN 2009

For the year January 1 - December 31, 2009, or fiscal tax year beginning 2009 and ending 2010

Print Your first name and Initial (Sr, Jr, 2nd, 3rd, 4th) Last name Check if Deceased Your Social Security number
Spouse's first name and Initial, if married filing jointly Spouse's last name Check if Deceased Spouse's Social Security number
Check if new address Mailing address (number and street, Apt. No or P. O. Box) County code Do not write in this space - OFFICE USE
City, state and ZIP code Area Code Daytime telephone

For Office Use Only
Check this box if you are filing SC Schedule NR (Part year/Nonresident)
Check this box if you have filed a federal or state extension
Check this box if filing a composite return for partnership or "S" corporation.

CHECK YOUR (1) Single (3) Married filing separately. Enter spouse's SSN here:
FEDERAL FILING STATUS (2) Married filing jointly (4) Head-of-household (5) Widow(er) with dependent child

Federal Exemptions: Enter the number of exemptions from line 6 (d) of your 2009 federal return.
How many of the exemptions listed above were under the age of 6 years on December 31, 2009?
Enter the number of taxpayers age 65 or older, as of December 31, 2009.

STAPLE PAYMENT HERE

STAPLE W-2 / 1099 HERE

Table with columns: Line number, Description, Dollars, Cents. Includes lines 1-31 for federal taxable income, taxes, credits, and net due/refund.

REFUND
Penalty: \$

BALANCE DUE

STOP! Resident filers complete lines 32 through 54.
 Nonresident filers complete Schedule NR. Do not complete lines 32 through 54.

PART 1 ADDITIONS TO FEDERAL TAXABLE INCOME			Dollars	Cents
32	State tax addback, if itemizing on federal return, (See instructions)	00		
33	Out-of-state losses - (See instructions)	00		
34	Expenses related to National Guard and Military Reserve income.	00		
35	Interest income on obligations of states and political subdivisions other than South Carolina.	00		
36	Other additions to income. Attach an explanation (See instructions)	00		
37	TOTAL ADDITIONS ---- add lines 32 through 36 and enter your total additions to income here and on line 2.			00

PART 2 SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			Dollars	Cents
38	State tax refund, if included on line 10, on your federal Form 1040.	00		
39	Total and permanent disability retirement income, if taxed on your federal return.	00		
40	Out-of-state income/gain - Do not include personal service income. (See instructions.)	00		
41	44% of net capital gains held for more than one year (See instructions)	00		
42	Volunteer Deductions (See instructions)	00		
43	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	00		
44	Active Trade or Business Income Deduction (See instructions)	00		
45	Interest income from obligations of the US government.	00		
46	National Guard or Reserve annual training and drill pay. (See instructions)	00		
47	Social Security and/or railroad retirement, if taxed on your federal return.	00		
48	Caution: Retirement Deduction - (See instructions)			
48a	a) Taxpayer: Date of Birth _____	00		
48b	b) Spouse: Date of Birth _____	00		
48c	c) Surviving Spouse: Date of Birth of Deceased Spouse _____	00		
49	Age 65 and older deduction - (See instructions)			
49a	a) Taxpayer: Date of Birth _____	00		
49b	b) Spouse: Date of Birth _____	00		
50	Negative amount of federal taxable income.	00		
51	Subsistence Allowance _____ days @ \$8.00	00		
52	Dependents under the age of 6 years on December 31 of the tax year. Date of Birth _____ SSN _____ Date of Birth _____ SSN _____	00		
53	Other subtractions. (See instructions) _____	00		
54	TOTAL SUBTRACTIONS ---- add lines 38 through 53 and enter the total here and on line 4.			00

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your Signature	Date	Spouse's Signature (if jointly, BOTH must sign)
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Preparer's Printed Name
Yes <input type="checkbox"/> No <input type="checkbox"/>		

If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Paid

Preparer's Use Only

Prepared by _____ Date _____ Address _____

FEIN _____ Phone Number _____ City _____ State _____ Zip _____

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN ONLY IF you have income and/or (loss) on federal Schedules C, D, E, F or filed a SC Schedule NR, SC1040TC, I-319 or I-335.

MAIL RETURN TO THE PROPER ADDRESS

REFUNDS OR ZERO TAX: SC1040 PROCESSING CENTER P.O. BOX 101100 COLUMBIA SC 29211-0100	BALANCE DUE: TAXABLE PROCESSING CENTER P.O. BOX 101105 COLUMBIA SC 29211-0105
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NONRESIDENT SCHEDULE

For the year January 1 - December 31, 2009, or fiscal tax year beginning 2009 and ending 2010

Print Your name	Your Social Security number	Spouse's first name	Spouse's Social Security number
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Dates of SC Residency to	Schedule NR is to be used by Nonresident or Part-year residents	Attach to completed SC1040.
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INCOME AND EXCLUSIONS

	INCOME AS SHOWN ON FEDERAL RETURN COLUMN A		SOUTH CAROLINA INCOME COLUMN B	
1 Wages, salaries, tips, etc.	1	00		00
2 Taxable interest income	2	00		00
3 Dividend income	3	00		00
4 State and local income tax refunds	4	00		00
5 Alimony received	5	00		00
6 Business income or (loss)	6	00		00
7 Capital gain or (loss)	7	00		00
8 Other gains or (losses)	8	00		00
9 Taxable amount of IRA distributions	9	00		00
10 Taxable amount of pensions and annuities	10	00		00
11 Rents, royalties, partnerships, estates, trusts, etc.	11	00		00
12 Farm income or (loss)	12	00		00
13 Unemployment compensation	13	00		00
14 Taxable amount of Social Security benefits	14	00		00
15 Other income	15	00		00
16 TOTAL INCOME: Add lines 1 through 15	16	00		00

*Attach To
SC1040*

ADJUSTMENTS TO INCOME

	FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17 Educator Expenses	17	00		00
18 Certain business expenses of reservists, performing artists, and fee-based government officials.	18	00		00
19 Health savings account deduction	19	00		00
20 Moving expenses	20	00		00
21 One-half of self employment tax	21	00		00
22 Self-employed SEP, SIMPLE, and qualified plans	22	00		00
23 Self-employed health insurance deduction (See instructions)	23	00		00
24 Penalty on early withdrawal of savings	24	00		00
25 Alimony paid	25	00		00
26 IRA deduction	26	00		00
27 Student loan interest deduction	27	00		00

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.

SC adjustment continued

		COLUMN A	COLUMN B
28 Tuition and Fees Deduction	28	00	00
29 Domestic production activities deduction	29	00	00
30 Other Adjustments	30	00	00
31 TOTAL ADJUSTMENTS: Add lines 17 through 30	31	00	00
32 ADJUSTED GROSS INCOME: Line 16 minus line 31	32	00	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

33 South Carolina Additions	33		00
---------------------------------------	----	--	----

SUBTRACTIONS

34 44% of net capital gains held for more than one year (See instructions)	34		00
35 Retirement Deduction (See instructions)			
a) Taxpayer: Date of Birth _____ 35a			00
b) Spouse: Date of Birth _____ 35b			00
c) Surviving Spouse: Deceased Spouse(s) Date of Birth _____ 35c			00
36 Age 65 and older deduction (See instructions) (Must be a resident for part of the year)			
a) Taxpayer: Date of Birth _____ 36a			00
b) Spouse: Date of Birth _____ 36b			00
37 Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (See instructions). (Must be a resident for at least part of the year) Date of Birth _____ SSN _____			
Date of Birth _____ SSN _____ 37			00
38 Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	38		00
39 Active Trade or Business Income Deduction (See Instructions)	39		00
40 Other Subtractions (See instructions)	40		00
41 TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 34 through 40.	41		00
42 TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 33 minus line 41	42		00
43 SC Modified Adjusted Gross Income (Column B Line 32 plus line 42)	43		00

44 PRORATION:
Line 32, Column B divided by line 32, Column A = _____ % (Do not exceed 100%)

45 DEDUCTIONS ADJUSTMENT:
If using the standard deduction, enter the amount from federal Form 1040, line 40a; Form 1040A, line 24a;
Form 1040EZ, line 5
OR
If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 45 (Total itemized
Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction) _____
Part II, Worksheet A, line 5 (State Taxes) _____
Part III (Other Expenses) _____

45		00
46 Enter the total amount of personal exemptions from federal tax return (Form 1040, line 42; Form 1040A, line 26. Form 1040EZ filers enter zero.)	46	00
47 TOTAL deductions and exemptions. Add lines 45 and 46	47	00

48 ALLOWABLE DEDUCTIONS: Multiply line 47 by _____ % from line 44 48 < 00 >

49 SOUTH CAROLINA TAXABLE INCOME: Subtract line 48 from line 43, Column B. Enter the difference **here and on SC1040, line 5**. If line 49 is a negative figure, enter zero on SC1040 line 5 49 00

Attach this form and a complete copy of your federal return to your SC1040.
Check the Schedule NR box on the front of SC1040.
Do not submit Schedule NR separately.

Your return cannot be processed if this form is submitted separately.



NONRESIDENT SCHEDULE

For the year January 1 - December 31, 2009, or fiscal tax year beginning 2009 and ending 2010

Print Your name	Your Social Security number	Spouse's first name	Spouse's Social Security number
-----------------	-----------------------------	---------------------	---------------------------------

Dates of SC Residency to	Schedule NR is to be used by Nonresident or Part-year residents	Attach to completed SC1040.
--------------------------	---	-----------------------------

INCOME AND EXCLUSIONS

		INCOME AS SHOWN ON FEDERAL RETURN		SOUTH CAROLINA INCOME	
		COLUMN A		COLUMN B	
1 Wages, salaries, tips, etc.	1		00		00
2 Taxable interest income	2		00		00
3 Dividend income	3		00		00
4 State and local income tax refunds	4		00		00
5 Alimony received	5		00		00
6 Business income or (loss)	6		00		00
7 Capital gain or (loss)	7		00		00
8 Other gains or (losses)	8		00		00
9 Taxable amount of IRA distributions	9		00		00
10 Taxable amount of pensions and annuities	10		00		00
11 Rents, royalties, partnerships, estates, trusts, etc.	11		00		00
12 Farm income or (loss)	12		00		00
13 Unemployment compensation	13		00		00
14 Taxable amount of Social Security benefits	14		00		00
15 Other income	15		00		00
16 TOTAL INCOME: Add lines 1 through 15	16		00		00

*Attach To
SC1040*

ADJUSTMENTS TO INCOME

		FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17 Educator Expenses	17		00		00
18 Certain business expenses of reservists, performing artists, and fee-based government officials	18		00		00
19 Health savings account deduction	19		00		00
20 Moving expenses	20		00		00
21 One-half of self employment tax	21		00		00
22 Self-employed SEP, SIMPLE, and qualified plans	22		00		00
23 Self-employed health insurance deduction (See instructions)	23		00		00
24 Penalty on early withdrawal of savings	24		00		00
25 Alimony paid	25		00		00
26 IRA deduction	26		00		00
27 Student loan interest deduction	27		00		00

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.

SC adjustment continued

		COLUMN A	COLUMN B
28 Tuition and Fees Deduction	28	00	00
29 Domestic production activities deduction	29	00	
30 Other Adjustments	30	00	00
31 TOTAL ADJUSTMENTS: Add lines 17 through 30	31	00	00
32 ADJUSTED GROSS INCOME: Line 16 minus line 31	32	00	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

33 South Carolina Additions	33		00
---------------------------------------	----	--	----

SUBTRACTIONS

34 44% of net capital gains held for more than one year (See instructions)	34		00
35 Retirement Deduction (See instructions)			
a) Taxpayer: Date of Birth _____	35a		00
b) Spouse: Date of Birth _____	35b		00
c) Surviving Spouse: Deceased Spouse(s) Date of Birth _____	35c		00
36 Age 65 and older deduction (See instructions) (Must be a resident for part of the year)			
a) Taxpayer: Date of Birth _____	36a		00
b) Spouse: Date of Birth _____	36b		00
37 Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (See instructions). (Must be a resident for at least part of the year) Date of Birth _____ SSN _____			
Date of Birth _____ SSN _____	37		00
38 Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	38		00
39 Active Trade or Business Income Deduction (See Instructions)	39		00
40 Other Subtractions (See instructions)	40		00
41 TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 34 through 40.	41		00
42 TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 33 minus line 41	42		00
43 SC Modified Adjusted Gross Income (Column B Line 32 plus line 42)	43		00

44 PRORATION:
Line 32, Column B divided by line 32, Column A = _____ % (Do not exceed 100%)

45 DEDUCTIONS ADJUSTMENT:
If using the standard deduction, enter the amount from federal Form 1040, line 40a; Form 1040A, line 24a;
Form 1040EZ, line 5
OR
If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 45 (Total itemized
Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction) _____
Part II, Worksheet A, line 5 (State Taxes) _____
Part III (Other Expenses) _____

45		00
46 Enter the total amount of personal exemptions from federal tax return (Form 1040, line 42; Form 1040A, line 26. Form 1040EZ filers enter zero.)	46	00
47 TOTAL deductions and exemptions. Add lines 45 and 46	47	00

48 ALLOWABLE DEDUCTIONS: Multiply line 47 by _____ % from line 44	48	<	00
49 SOUTH CAROLINA TAXABLE INCOME: Subtract line 48 from line 43, Column B. Enter the difference here and on SC1040, line 5. If line 49 is a negative figure, enter zero on SC1040 line 5	49		00

Attach this form and a complete copy of your federal return to your SC1040.
Check the Schedule NR box on the front of SC1040.
Do not submit Schedule NR separately.
Your return cannot be processed if this form is submitted separately.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2009 TAX CREDITS

NAME

YOUR SOCIAL SECURITY NUMBER

These credits are computed on separate forms. Attach the appropriate form(s) to this schedule for the credit you are claiming. Credits may be disallowed if necessary schedules are not attached to your return. For lines 6-15, enter credit description and associated code from the following information, along with the dollar amount of the credit claimed.

Table with 4 columns: Credit Description, Code, Amount, and a right-pointing arrow. Rows include Total Credit for taxes paid to another state, Carryover of unused qualified credits, Nursing Home Credit, New Jobs Credit, Alternative Motor Vehicle Credit, and Total Nonrefundable Tax Credits.

CREDIT DESCRIPTIONS

CREDIT FOR TAXES PAID TO ANOTHER STATE: See SC1040TC worksheet instructions.

CARRYOVER OF UNUSED QUALIFIED CREDITS: Enter the carryover of unused non-refundable credits from prior years. Refer to the particular form applicable to your tax credit for the maximum credit and period of time to carryover. Attach a break down of the credit by type and year started.

NURSING HOME CREDIT: A credit is allowed for an individual who pays expenses for his/her own support or the support of another to an institution, in any state, providing nursing facility level of care or to a provider for in-home or community care. A physician must certify that nursing care is needed. No credit is allowed for expenses paid from public source funds (such as Medicaid or Veterans Administration). The credit is computed by multiplying the paid expenses by 20% not to exceed a maximum credit of \$300.00. No carryover is permitted if credit exceeds tax due.

SEE THE SPECIFIC TAX CREDIT FORM REFERENCED TO GET MORE INFORMATION ON THESE TAX CREDITS:

NEW JOBS CREDIT: For qualifying employers that create and maintain 10 or more full-time jobs. (TC-4)

ALTERNATIVE MOTOR VEHICLE CREDIT: For purchasing qualifying vehicles. (TC-35)

Descriptions continued on last page

SC 1040 Filers: Attach this form and a complete copy of your federal return to your SC1040. If claiming credit for taxes paid to another state, also include a copy of each of the other state's tax return.

SC1041 or SC1065 Filers: Attach this form to your Fiduciary income tax return SC1041 or your Partnership return of income SC1065.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC1040TC Worksheet
Credit for Taxes Paid to Another State

SC1040TC
(Rev. 8/18/09)
3434
2009

South Carolina Residents/Part Year Residents Only. Complete a separate worksheet for each state. See SC1040TC instructions.

Enter name of state.

--

	Dollars	Cents
1 Enter amount of income from line E of worksheet from instructions..... 1		00
2 The portion of line 1 above which was taxed by another state. (See line 2 instructions) 2		00
3 Percentage. (Divide the amount on line 2 by the amount on line 1, not to exceed 100%. Carry the percentage to the second decimal place.) 3	%	
4 Amount of South Carolina Tax from SC1040, line 10..... 4		00
5 Tentative credit. (Percentage on line 3 times the amount on line 4.)..... 5		00
6 Net amount of tax calculated as due the other state on the income shown on line 2. (See line 6 instructions) (Do not use withholding amounts from your other state's W-2s.) 6		00
7 Allowable credit. Enter the lesser of the tax on line 5 or line 6. Also enter this amount on SC1040TC, line 1. (If more than one worksheet is needed, total all amounts from line 7 of each worksheet and enter on SC1040TC, line 1) 7		00

SC1040TC Worksheet
Credit for Taxes Paid to Another State

South Carolina Residents/Part Year Residents Only. Complete a separate worksheet for each state. See SC1040TC instructions.

Enter name of state.

--

	Dollars	Cents
1 Enter amount of income from line E of worksheet from instructions..... 1		00
2 The portion of line 1 above which was taxed by another state. (See line 2 instructions)..... 2		00
3 Percentage. (Divide the amount on line 2 by the amount on line 1, not to exceed 100%. Carry the percentage to the second decimal place.) 3	%	
4 Amount of South Carolina Tax from SC1040, line 10..... 4		00
5 Tentative credit. (Percentage on line 3 times the amount on line 4.)..... 5		00
6 Net amount of tax calculated as due the other state on the income shown on line 2. (See line 6 instructions) (Do not use withholding amounts from your other state's W-2s.) 6		00
7 Allowable credit. Enter the lesser of the tax on line 5 or line 6. Also enter this amount on SC1040TC, line 1. (If more than one worksheet is needed, total all amounts from line 7 of each worksheet and enter on SC1040TC, line 1) 7		00

SC1040TC WORKSHEET INSTRUCTIONS

CREDIT FOR TAXES PAID TO ANOTHER STATE (Rev. 8/18/09)

This Worksheet provides a summary of the credit for taxes paid to another state. Complete the other state return first. You must have filed a return with another state in order to claim this credit.

The credit is available to a South Carolina resident or a part-year resident if state income taxes are paid to South Carolina and another state on the same income. **The credit is computed only on income that is required to be taxed in both states.**

You may claim the credit on your South Carolina return only if you actually filed a return with the other state and had a tax liability to the other state. Tax liability does not refer to the tax withheld from

your pay, but rather to the tax computed on the other state's return (the amount the other state did not refund to you).

A copy of the federal return and the other state's tax return(s) must be filed with the Department at the time the credit is claimed. Complete a separate SC1040TC Worksheet for each state.

Attach an explanation if you are claiming a tax credit on Schedule NR. In order to claim a tax credit, you must have been a South Carolina resident at some time during the tax year.

LINE 1

SC1040 filers:

On line 1 you must account for state and federal differences to determine total South Carolina income. Total federal income must be **adjusted by applicable additions and subtractions**.

Complete the following worksheet:

Total income from federal Form 1040, line 22;
1040A, line 15; or 1040EZ, line 4 **received**
while a resident of South Carolina. A. _____
Add amounts from SC1040, line 33 and 35
and enter here. B. _____
Add lines A and B C. _____
Add amounts from SC1040, lines 38 - 42,
45 - 49 and 51. Enter here. D. **< _____ >**
Subtract line D from line C. Enter on line 1,
SC1040TC Worksheet. E. _____

Line 36, (other additions), and 53, (other subtractions), are used rarely. Items entered on these lines must be considered individually to determine whether line 1 of SC1040TC Worksheet is affected.

Example: Mr. B's total income from federal Form 1040, line 22, is \$36,000. South Carolina adjustments are as follows: State refund \$300; out-of-state loss on rental property \$4,500; and interest from U.S. Bond \$200. In this example, the amount to enter on line 1 of SC1040TC Worksheet is \$40,000 (\$36,000 plus \$4,500 minus \$300 minus \$200).

SC Schedule NR filers:

For line 1 use the amount from line 16, Column B plus line 42, Column B.

LINE 2

Line 2 should reflect the gross amount of income which was included in line 1 and was also taxed by another state.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Example 1: Mr. R is a resident of South Carolina who works in another state. The other state's return shows wages of \$20,000. No other income sources appear on the other state's return.

Line 2 would be \$20,000 as that gross amount (before deductions and exemptions) was included in line 1 and is being taxed by another state.

Example 2. Same as example 1 except Mr. R's other state's return also shows \$10,000 in rental income from a property located in the other state. Line 2 would reflect \$20,000 as the \$10,000 rental income located in the other state is not taxed by South Carolina.

Remember: You are determining the gross amount of income being taxed by both South Carolina and another state.

LINE 6

Line 6 should reflect **only the portion of the tax paid** to the other state which is attributable to the income which is being taxed by both states. **Do not use withholding amounts shown on your W-2 forms.**

Example: Mr. M's other state's return shows \$5,000 in wages, \$7,000 in rental income from the other state, and \$8,000 from the sale of a house located in the other state. The other state's total tax liability is \$546. Since only the \$5,000 in wages is subject to tax in both states, line 6 would be computed as follows:

$$\frac{\$ 5,000}{\$20,000} \times \$546 = \$137$$

The credit is limited to the South Carolina tax or the other state's tax on the income being taxed by both states, **whichever is less.**

Total line 7 from all worksheets and enter total on SC1040TC, line 1.

NOTE: If you are allowed this credit for taxes paid another state, and that state later refunds or credits part of the tax which generated the credit, you must repay the South Carolina Department of Revenue within 60 days from the date of receipt of the refund or notice of the credit, by filing an **SC1040X** (Amended Return).

CODE TITLE: Description. (Form)

- 001 DRIP/TRICKLE IRRIGATION SYSTEMS CREDIT:** For purchasing and installing conservation tillage equipment, drip/trickle irrigation system, or dual purpose combination truck and crane equipment. **(TC-1)**
- 002 CREDIT FOR STATE CONTRACTORS SUBCONTRACTING WITH SOCIALLY AND ECONOMICALLY DISADVANTAGED SMALL BUSINESSES:** For state contractors that subcontract with socially and economically disadvantaged small businesses. **(TC-2)**
- 003 WATER RESOURCES CREDIT:** For investing in the construction of water storage and control structures for soil and water conservation, wildlife management, agriculture and aquaculture purpose. **(TC-3)**
- 104 SMALL BUSINESS JOB CREDIT:** For qualifying small businesses that create and maintain 2 or more full-time jobs. **(TC-4SB)**
- 204 SMALL BUSINESS ALTERNATIVE JOB CREDIT:** For qualifying small businesses that create 2 or more full-time jobs. **(TC-4SA)**
- 005 SCENIC RIVER CREDIT:** For donating certain lands adjacent to designated rivers or sections of a river. **(TC-5)**
- 007 PALMETTO SEED CAPITAL CREDIT:** For investing in the Palmetto Seed Capital Corporation. **(TC-7)**
- 009 EMPLOYER CHILD CARE CREDIT:** For employers that establish child care programs to benefit employees or donate to a non-profit corporation providing child care services to employees. **(TC-9)**
- 010 BASE CLOSURE CREDIT:** For hiring employees who lost their jobs because of federal military installation closure or realignment. **(TC-10)**
- 011 ECONOMIC IMPACT ZONE CREDIT:** For placing qualifying property in service in an economic impact zone. **(TC-11)**
- 012 FAMILY INDEPENDENCE PAYMENTS CREDIT:** For employers hiring qualifying recipients of Family Independence Payments. **(TC-12)**
- 112 ADDITIONAL FAMILY INDEPENDENCE PAYMENTS CREDIT:** For employers hiring qualified Family Independence Payment recipients in a distressed or least developed county. **(TC-12A)**
- 014 COMMUNITY DEVELOPMENT CREDIT:** For investing amounts not claimed as charitable deductions in qualifying community development corporations or financial institutions. **(TC-14)**
- 018 RESEARCH EXPENSES CREDIT:** For taxpayers claiming a federal research expenses credit. **(TC-18)**
- 019 QUALIFIED CONSERVATION CONTRIBUTION CREDIT:** For donating a qualifying gift of land for conservation or a qualified conservation contribution of a real property interest. **(TC-19)**
- 020 CREDIT FOR EXPENSES INCURRED THROUGH BROWNFIELDS VOLUNTARY CLEANUP PROGRAM:** For costs of voluntary cleanup activity by a nonresponsible party under the Brownfields Voluntary Cleanup Program **(TC-20)**
- 021 CERTIFIED HISTORIC STRUCTURE CREDIT:** For rehabilitation projects that qualify for the federal credit. **(TC-21)**
- 022 CERTIFIED HISTORIC RESIDENTIAL STRUCTURE CREDIT:** For qualifying residential rehabilitation projects. **(TC-22)**
- 023 TEXTILES REHABILITATION CREDIT:** For rehabilitating an abandoned textile manufacturing facility. **(TC-23)**
- 024 COMMERCIALS CREDIT:** For production companies producing commercials in South Carolina. **(TC-24)**
- 025 MOTION PICTURES CREDITS AFTER JUNE 30, 2004:** For investing in motion picture projects or motion picture production or post-production facilities in South Carolina after June 30, 2004. **(TC-25)**

CODE TITLE: Description. (Form)

- 026 VENTURE CAPITAL INVESTMENT CREDIT:** For lending money to the SC Venture Capital Authority **(TC-26)**
- 027 HEALTH INSURANCE POOL CREDIT:** For individuals acquiring replacement health insurance coverage through the SC Health Insurance Pool. **(TC-27)**
- 028 SC QUALITY FORUM CREDIT:** For participating in quality programs of the SC Quality Forum. **(TC-28)**
- 029 QUALIFIED RETIREMENT PLAN CONTRIBUTION CREDIT:** For taxes paid to another state on qualified retirement plan contributions not exempt from the other state's income tax. **(TC-29)**
- 030 PORT CARGO CREDIT:** For increasing usage by volume at state ports. **(TC-30)**
- 031 RETAIL FACILITIES REHABILITATION CREDIT:** For revitalizing abandoned retail facilities. **(TC-31)**
- 032 PREMARITAL PREPARATION COURSE CREDIT:** For attending a qualifying marriage preparation course prior to obtaining a SC marriage license. **(TC-32)**
- 036 INDUSTRY PARTNERSHIP FUND CREDIT:** For contributing to the SC Research Authority's Industry Partnership Fund. **(TC-36)**
- 038 SOLAR ENERGY OR SMALL HYDROPOWER SYSTEM CREDIT:** For installing a solar energy system or small hydropower system in a South Carolina facility. **(TC-38)**
- 040 ETHANOL OR BIODIESEL PRODUCTION CREDIT:** For producers of corn-based or non-corn-based ethanol or soy-based or non-soy-based biodiesel. **(TC-40)**
- 041 RENEWABLE FUEL FACILITY CREDIT:** For constructing a renewable fuel production or distribution facility in South Carolina. **(TC-41)**
- 043 RESIDENTIAL RETROFIT CREDIT:** For retrofitting a residence to make it more resistant to loss due to hurricane, rising floodwater, or other catastrophic windstorm event. **(TC-43)**
- 044 EXCESS INSURANCE PREMIUM CREDIT:** For excess premiums paid for property and casualty insurance on a legal residence. **(TC-44)**
- 045 APPRENTICESHIP CREDIT:** For employing an apprentice. **(TC-45)**
- 046 CREDIT SHAREHOLDER OF S CORPORATION BANKS:** For shareholders of S corporations operating as banks. **(TC-46)**
- 047 HYDROGEN INFRASTRUCTURE DEVELOPMENT FUND TAX CREDIT:** For contributions to the South Carolina Hydrogen Infrastructure Development Fund. **(TC-47)**
- 048 PLUG-IN HYBRID VEHICLE CREDIT:** For in-State purchase or lease of a plug-in hybrid vehicle. **(TC-48)**
- 049 CELLULOSIC ETHANOL OR ALGAE-DERIVED BIODIESEL RESEARCH AND DEVELOPMENT CREDIT:** For qualified expenditures for research into and development of feedstocks and processes for cellulosic ethanol and for algae-derived biodiesel. **(TC-49)**
- 051 VENISON FOR CHARITY CREDIT:** \$50 for each carcass of deer meat prepared by a licensed meat packer, butcher or processing plant for charity. **(TC-51)**
- 052 FIRE SPRINKLER SYSTEM CREDIT:** 25% of costs of voluntarily installing a fire sprinkler system in a structure. **(TC-52)**
- 053 ENERGY EFFICIENT MANUFACTURED HOME CREDIT:** \$750 credit for new purchase of an Energy Star manufactured home. **(TC-53)**



STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

Did the student receive a high school diploma from one of the following:
• A SC high school?
• A high school home school program in SC in the manner required by law?
• A preparatory high school outside SC while being a dependent of a parent or guardian who is a legal SC resident?

NO → NOT ELIGIBLE

YES

When did the student receive the high school diploma? _____
Did the student receive this diploma during or after May 2004?

NO → NOT ELIGIBLE

YES

When did the student enroll in a qualifying institution? _____
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → NOT ELIGIBLE

YES

Was the student admitted, enrolled and classified as a degree seeking undergraduate or was the student enrolled in a certificate or diploma program of at least one year?

NO → NOT ELIGIBLE

YES

How many credit hours were completed in 2009? _____ Is it at least 30 credit hours or 30 equivalent hours?

NO →

YES

YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO

YES

Did the student attend one but not both Spring and Fall semester at Converse, Erskine, or Wofford and complete the required equivalent hours?

NO

YES

Did the student complete the required equivalent hours that have been approved by the Disability Service Provider at the qualifying institution?

NO → NOT ELIGIBLE

Are you claiming credit hours earned after 4 years from the date the student first enrolled in a qualifying college or university? Answer NO if additional time was granted due to medical necessity.

YES → NOT ELIGIBLE

NO

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT

TUITION TAX CREDIT

I-319

Complete one I-319 for each student. This form must be attached to the SC1040.

Check www.sctax.org for SC Revenue Ruling # 09-3 for more information.

NAME OF TAXPAYER SOCIAL SECURITY NUMBER

You must select one of the following:

Student Parent Legal Guardian Other person eligible to claim student as a dependent

Did you pay the tuition? Yes No

Did the student receive the LIFE or Palmetto Fellows Scholarship? Yes No If yes, Spring 2009 Fall 2009

Student's First Name and Initial Student's Last Name Student's Social Security Number:

Name of High School: Month/Year Graduated:

Name of Qualified College or University in which student was first enrolled: Month/Year First Enrolled:

Name of Qualified College or University attended during the tax year: Month/Year through Month/Year:

Name of Qualified College or University attended during the tax year: Month/Year through Month/Year:

Name of Qualified College or University attended during the tax year: Month/Year through Month/Year:

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: Number of semester hours completed during tax year. Row 2: Qualified tuition paid.

What qualifies as tuition?

Qualified tuition means the amount charged by a college or university as a condition of enrollment and includes required fees. The cost of dorm rooms, books and meals are not included in tuition.

3. Tuition limit for 4 year independent College or University (if it applies) (See next page for Tuition Limit) 3. \$

4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$

What do I need to list as a scholarship grant?

You must deduct any scholarship or grant used to pay qualified tuition before calculating the credit. Scholarship grants do not include grants not used to pay qualified tuition, student loans, IRC Section 127 educational assistance plans, payment for teaching, research or other services, or veteran educational assistance benefits.

5. Amount of scholarships and grants 5. \$ < >

6. Subtract line 5 from 4 6. \$

7. Multiply line 6 by 25% (.25) 7. \$

8. Credit limit (\$850.00 for 4 year College or University or \$350.00 for 2 year college or university) 8. \$

9. Enter the smaller of 7 or 8. This is your tuition tax credit. Enter on SC1040, line 21. If more than 1 form is completed, combine the tuition tax credit amounts and enter on SC1040, line 21. 9. \$

INSTRUCTIONS FOR I-319 (TUITION TAX CREDIT) (Rev. 8/18/09)

Qualifying Colleges and Universities

4-Year Public Institutions (Credit - 25% of tuition paid, not to exceed \$850 per tax year)

The Citadel, Clemson University, Coastal Carolina University, College of Charleston, Francis Marion University, Lander University, Medical University of SC, South Carolina State University, University of South Carolina, USC Aiken, USC Beaufort, USC Upstate, Winthrop University

4-Year Independent Institutions (Credit - 25% of tuition paid, not to exceed \$850 per tax year)

Allen University, Anderson University, Benedict College, Bob Jones University, Charleston Southern University, Claflin University, Coker College, Columbia College, Columbia International University, Converse College, Erskine College, Furman University, Limestone College, Morris College, Newberry College, North Greenville University, Presbyterian College, Southern Wesleyan University, Voorhees College, Wofford College

* **Qualifying tuition is limited to \$8,957 per school year.**

2-Year Institutions (Credit - 25% of tuition not to exceed \$350 per tax year)

Aiken Technical College, Central Carolina Technical College, Denmark Technical College, Florence-Darlington Technical College, Greenville Technical College, Horry-Georgetown Technical College, Midlands Technical College, Northeastern Technical College, Orangeburg-Calhoun Technical College, Piedmont Technical College, Spartanburg Methodist College, Spartanburg Community College, Technical College of the Lowcountry, Tri-County Technical College, Trident Technical College, USC Lancaster, USC Salkehatchie, USC Sumter, USC Union, Williamsburg Technical College, York Technical College

Credit Hours Requirements

Annual Credit Hours Requirement

A student attending both the spring and fall semesters at any college or university must complete an annual requirement of 30 credit hours.

Semester Credit Hours Requirement

A student attending one but not both of the spring and fall semesters must complete a semester credit hours requirement. Except when enrolled in one of the colleges below, the semester requirement is 15 credit hours during the semester attended. The exceptions are:

COLLEGE	SEMESTER CREDIT HOURS REQUIRED
Converse	12
Erskine	13
Wofford	12

Summer credit hours may not be included in arriving at the **semester** requirement for credit hours.

NOTE: The tuition tax credits may not be claimed for more than four consecutive years after the date of enrollment in an eligible institution. However, additional time may be granted due to medical necessity as defined by the Commission on Higher Education.

Tuition Limit Information

What is the tuition limit?

A tuition limit (\$8,957 for 2009) applies to students at **independent** 4-year colleges and universities. The tuition limit is the average tuition paid to public 4-year colleges and universities other than technical or research schools. The tuition limit is determined each year by the South Carolina Commission on Higher Education. If the student in 2009 did not attend a full year of college, the tuition limit is recalculated by multiplying \$8,957 by the credit hours that apply to all terms attended, and divided by the annual 30 hour requirement.

Except at the colleges below, a \$4,479 tuition limit applies when a student attends one but not both of the spring and fall semesters. \$4,479 equals the \$8,957 annual tuition limit multiplied by the semester requirement of 15 credit hours and divided by the annual requirement of 30 credit hours. For each of the following, when a student attends one but not both of the spring and fall semesters, the tuition limit is multiplied by the total credit hours assigned to all terms attended and divided by the annual requirement of credit hours:

COLLEGE	SEMESTER	+	INTERIM/OTHER
Converse	12		6
Erskine	13		3
Wofford	12		4

Example: Student, a senior at Converse in 2009, attends interim and completes 12 credit hours in the spring semester before graduating. The credit hours assigned to the terms attended are 6 for the interim plus 12 for the spring semester for a total of 18. Student's tuition limit is $(18/30) \text{ times } \$8,957 = \$5,374$.

Information For Students With Disabilities

Eligible institutions may authorize equivalent credit hours for those students with a disability as certified under the Americans with Disability Act and Section 594 of the Rehabilitation Act of 1973. SC Commission on Higher Education Form CHE-400 (Students with Disabilities Tuition Tax Credit Verification) is available at www.sctax.org and must be attached to your return.

Other Information

1. What if tuition is paid by more than one person?

If an eligible student and a qualifying individual have both contributed to paying qualified tuition, then each may claim the credit in an amount equal to the total credit, multiplied by the amount of qualified tuition paid by each, divided by the amount paid by both. Complete one I-319 for all who contributed. To determine each individual's credit, multiply the total credit by the tuition paid by the individual and divide by the amount shown on line 6. Attach a copy of the I-319 to each return.

Example: Student pays \$1,500 in tuition. Parent pays the remaining \$7,000. If together they are entitled to the maximum \$850 credit, Student is entitled to \$150, and Parent is entitled to \$700.

2. When may an ineligible student later become eligible?

A student in default of a student loan may qualify for those terms beginning after the student pays off the loan. A student who loses a LIFE or Palmetto Fellows Scholarship may qualify for those terms beginning after the loss of the scholarship. A student who qualifies for in-state tuition after enrollment may qualify for those terms to which the in-state tuition applies. A student ineligible in the spring semester who becomes eligible for the fall semester must complete the annual requirement for credit hours.

3. What credit limit (\$350 or \$850) do I use if the student attends 2-year and 4-year institutions within the same tax year?

A student who qualifies to include credit hours from 2-year and 4-year institutions within the same taxable year has a maximum credit amount of \$850.

4. When a student qualifies by completing the semester requirement of credit hours, does tuition for non-semester credit hours qualify for the credit?

You may claim tuition paid for non-semester credit hours only if the student is seeking a degree from the school offering the course and if the student graduated from high school before the course began. A student seeking a degree at one college or university may transfer to another college or university in order to seek a degree and qualify at both schools.

5. How long may I claim the credit?

The student must enroll in an eligible institution within 12 months of graduating from high school. The credit is available for 4 consecutive years from the date of enrollment, whether the student takes a break or not.

6. To which year does the payment apply?

The tuition must be claimed in the year in which it is paid. The tuition qualifies for the credit if the student qualifies for the credit in the year of payment.

7. May a nonresident claim the credit?

A nonresident taxpayer may claim the credit, as long as the qualifying student is a resident. The student must be eligible for in-state tuition and fees. In-state eligibility requires a student to establish domicile in South Carolina.

8. Does a student or qualified individual have to pay taxes in order to claim the credit?

The tuition tax credit is refundable, which means that you may claim it even without having a South Carolina income tax liability.

9. Is the credit phased out for higher income taxpayers?

The credit does not phase out for higher income taxpayers.

10. May a student who transfers from out of state to an in-state college or university become eligible?

The student could only become eligible by enrolling in the in-state college or university within 12 months of graduating high school and by qualifying for in-state tuition.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's Social Security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security number is used for identification purposes.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CONTRIBUTIONS FOR CHECK-OFFS

NAME ▶	YOUR SOCIAL SECURITY NUMBER
---	-----------------------------

South Carolinians have the opportunity to make certain contributions through their tax returns. See Line 28 of SC1040. Contributions can be made to the following organizations:

		Dollars	Cents
1. Endangered Wildlife Fund	1.		00
2. Children's Trust Fund	2.		00
3. Eldercare Trust Fund	3.		00
4. SC Veterans' Trust Fund	4.		00
5. Donate Life South Carolina	5.		00
6. SC First Steps to School Readiness Fund	6.		00
7. War Between the States Heritage Trust Fund	7.		00
8. SC Litter Control Enforcement Program	8.		00
9. SC Law Enforcement Assistance Program	9.		00
10. K-12 Public Education Fund	10.		00
11. SC State Parks Fund	11.		00
12. SC Military Family Relief Fund	12.		00
13. SC Conservation Bank Trust Fund	13.		00
14. SC Financial Literacy Trust Fund	14.		00
15. Total Contributions. Add Lines 1 through 14. Enter the total on Line 28 of SC1040	15.		00

Attach to SC1040

CONTRIBUTIONS FOR CHECK-OFFS

South Carolinians have the opportunity to make certain contributions through their tax returns. Contributions can be made to the following organizations. For more information, contact the agencies using the information shown.



Endangered Wildlife Fund - Thanks to your generous support, the number of bald eagles in South Carolina has increased from 13 to **over 250** nesting pairs. With the success here and in other states, the bald eagle has been removed from the Federal endangered species list. However, many more wildlife species are endangered, or may become so, in our lifetime. Make your investment in the future – Help SCDNR keep wildlife in YOUR life. SC Department of Natural Resources, Wildlife Section, PO Box 167, Columbia, SC 29202, www.dnr.sc.gov



Children's Trust Fund of SC - The Children's Trust of South Carolina leads statewide efforts to prevent child abuse and neglect by promoting healthy, nurturing relationships between children and adults. Your contribution will support programs and services that strengthen families and promote overall well-being for South Carolina's children. Children's Trust of South Carolina, 1634 Main St., Suite 100, Columbia, SC 29201-2871, (803) 733-5430 or 1-800-CHILDREN, www.scchildren.org



Eldercare Trust Fund - Your donation will help South Carolinians live with vitality and dignity in their homes and communities, avoiding institutional care for as long as possible. The Trust distributes grants to non-profit organizations for innovative programs, services and pilot projects serving older adults across the state. To make a contribution or to learn more, please contact the Eldercare Trust Fund, c/o Lieutenant Governors Office on Aging, 1301 Gervais St., Ste. 200, Columbia, SC 29201-3326, 1-800-868-9095, 803-734-9900, www.aging.sc.gov



SC Veterans' Trust Fund - South Carolinians helping veterans! As veteran's benefits continue to erode, this Trust Fund ensures that your voice is heard via supporting veterans' programs designed to benefit veterans and their families. This Fund complements many State and Federal initiatives. It is managed by veterans for veterans. Veterans' Trust Fund, Office of Veterans' Affairs, 1205 Pendleton St., Ste. 369, Columbia, SC 29201-3751, (803) 734-0200



Donate Life South Carolina is a nonprofit organization whose mission is to promote organ and tissue donation and provide patient assistance to transplant recipients in South Carolina. Your contributions support efforts that save lives of fellow South Carolinians. For more information contact Donate Life SC, 4200 East North Street, 22 Centre East, Greenville, SC 29615-2437, toll-free 877-277-4866 or visit our website at www.donatelifesc.org



SC First Steps to School Readiness Fund - South Carolina is home to nearly 340,000 children under age 6. More than one in four of these children faces significant barriers to early school success. As the state's school readiness agency, First Steps is making a difference in preparing children for school, identifying and serving those most at-risk first. Research shows that investments in high-quality early childhood education produce significant long-term savings to the public due to higher graduation rates and reduced costs of remedial education, welfare and crime. Your tax-deductible contribution will help First Steps and its network of county partnerships invest in early childhood initiatives for children 0-5 that help provide a healthy start in life, offer support to families, improve child care and early education programs, and help children make the successful transition to kindergarten. S.C. First Steps, 1300 Sumter St., Ste. 100, Columbia, SC 29201-3340, 1-877-621-0865, 803-734-0479, www.scfirststeps.org



War Between the States Heritage Trust Fund - Contributions are used to preserve representative lands and related structures which illustrate periods, events, styles, and uses of the land in our state's historical and cultural heritage for present and future generations. War Between the States Heritage Trust Fund, 1205 Pendleton St., Ste. 517, Columbia, SC 29201-3757, 803-734-1759



SC Litter Control Enforcement Program - From trash on the highways to illegal dumping in parks and public lands, litter is a significant and costly problem in South Carolina. The cost of cleaning it up



is a drain on the state's resources. Litter also has a negative impact on tourism and our ability to attract new businesses and industries and the jobs they create. By designating a dollar or more of your income tax payment to the fight against litter, you can help support the enforcement of litter laws and help us catch those that trash our beautiful state. PalmettoPride, PO Box 50217, Columbia, SC 29250-0217, 1-877-725-7733

SC Law Enforcement Assistance Program - The SC Law Enforcement Assistance Program is a partnership program of state agencies that provides assistance to state police officers, local police departments, sheriffs' offices, their non-sworn employees, and their families. It provides peer support, crisis intervention, employee assistance, and volunteer chaplain services all over the state. The staff and volunteers are on-call 24 hours a day. SCLEAP, 2501 Heyward Street, Columbia, SC 29205, 803-252-2664, 803-252-2752, www.scleap.org



K-12 Public Education Fund - Your donations will help fund public education from kindergarten through Grade 12. SC Department of Education, 1429 Senate St., Columbia, SC 29201, 803-734-8485, www.ed.sc.gov



State Park Contributions - Contributions will help support, establish and improve projects that preserve and interpret the natural and cultural environment on SC State Parks. Projects include: Loggerhead sea turtle nesting programs; habitat enhancements; trail creation and maintenance, education centers, interpretive programs and historic preservation projects. SC State Park Service, 1205 Pendleton St., Ste. 517, Columbia, SC 29201-3757, 803-734-1759, www.southcarolinaparks.com



SC Military Family Relief Fund - This fund awards grants to families of members of the SC National Guard or Reserves who are called to active duty as a result of the September 11, 2001 terrorist attacks. Grants are distributed based on need, status and service-connected injury or illness. Military Family Relief Fund, Office of Veterans' Affairs, 1205 Pendleton St., Ste. 369, Columbia, SC 29201-3751, 803-734-0200



SC Conservation Bank Trust Fund - The fund seeks to improve the quality of life in SC by protecting, enhancing and preserving natural resource areas, wildlife habitats, water quality, forest lands, farmlands, places of beauty, historical and archaeological sites, public access for outdoor recreation, and traditional uses of land such as hunting, fishing and other types of outdoor recreation. SC Conservation Bank Trust Fund, PO Box 167, Columbia, SC 29202-0167, 803-734-3986, sccbanc.sc.gov



SC Financial Literacy Trust Fund - Financial literacy education helps all South Carolina school students learn about personal finance and investments. With contributions from public or private sources, the Financial Literacy Trust Fund provides all support for financial literacy education. SC Financial Literacy Trust, 1429 Senate St., Ste. 801-F, Columbia, SC 29201-3730, 803-734-3395

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.



SC USE TAX WORKSHEET

The State sales and use tax rate is 6%. 5% is to be used to fund public education and 1% is to be used for the purpose of reducing property taxes.

Column A Date of Purchase	Column B Name of Store/ Company/ Vendor	Column C Total Price of Purchases <small>(includes shipping & handling, warranty costs and sales or use tax due and paid on the purchase.)</small>	Column D Sales or Use Tax Due and Paid to another state or local jurisdiction	Column E Amount Taxable <small>(subtract Column D from Column C) Items Purchased After May 31, 2007 (State Rate 6%)</small>
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
Line 1		Total of Column C: \$	Total of Column D: \$	Total of Column E: \$
Line 2	Enter your County's state and local sales and use tax rate. SC statewide tax rate is 6%. The local tax rate is in addition to the state tax rate. Note: Sales of unprepared foods are exempt of the State sales and use tax rate; however, local taxes still apply to sales of unprepared food unless the local tax law specifically exempts such sales.			%
Line 3	Multiply Line 1 of Column E by the rate on Line 2 of Column E.			\$
Line 4	Enter here the applicable amount of tax due and paid other state and local jurisdictions from Line 1, Total of Column D.			\$
Line 5	SC Use Tax Due. Subtract Line 4 from Line 3. Enter here and on your Use Tax Payment Return, or Individual Income Tax Return, or when filing online at www.sctax.org Round to the nearest dollar and make check or money order payable to: SC Department of Revenue.			\$

..... detach here



SC DEPARTMENT OF REVENUE USE TAX PAYMENT RETURN

Mail To:

South Carolina Department of Revenue, Sales Tax, Columbia, SC 29214-0110

Your Social Security Number

County

MONTH (MM):

TAX YEAR (YY):

Municipality Name

Name and Street Address

(Enter from Line 5, Column E of the Worksheet here)
14-4712

▶ .00

Office Use Only

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a misdemeanor.

Taxpayer's Signature Date

Instructions for SC Use Tax Worksheet

DO NOT USE THIS RETURN IF YOU ARE CURRENTLY A SALES TAX LICENSEE OR HAVE A USE TAX REGISTRATION NUMBER.

Please keep the top portion of this worksheet with your records. Record purchases subject to use tax. You pay your use tax on the detachable bottom portion of this form, on your individual income tax return, or when filing on-line at www.sctax.org

Use Tax: Purchases of tangible goods for use in South Carolina on which no South Carolina sales or use tax has been paid are subject to the use tax. Examples include: catalog purchases, goods bought on-line over the internet, or furniture purchased out of state and delivered in South Carolina on which no or insufficient South Carolina tax was paid. (Contrary to popular misconception, the federal Internet Tax Freedom Act governs taxation of access to the internet through your internet-access provider. Goods purchased over the internet are not tax free.) **When figuring your use tax liability, please review any credit card statements from the taxable year. In addition, please recall any large purchases made during the taxable year.**

Credit: You are allowed a credit against SC use tax for the amount of tax due and paid to another state or local jurisdiction. For example, if you purchased furniture and took delivery of the furniture in another state, and paid that state's 4% sales tax, you would calculate the SC use tax at 6%, plus local option taxes, and subtract from the total 4% paid to the other state.

SALES AND USE TAX RATES BY COUNTY

Use the sales tax rate of the county in which you are located or other applicable rate wherever tangible personal property was delivered. Currently, the state's basic sales and use tax rate is six percent (6%). Some counties impose a local sales and use tax in addition to the state's basic rate. The chart below contains a combined tax rate of the state's basic rate (6%) along with the local tax rate of some counties. To verify a county's tax rate or determine if a county's tax rate has changed, please call (803) 896-1420.

SALES AND USE TAX RATES BY COUNTY AS OF AUGUST 1, 2009

COUNTY	RATE	COUNTY	RATE
Abbeville	7%	Hampton	8%
Aiken	7%	Horry	8%
Allendale	8%	Horry - City of Myrtle Beach	9%
Anderson	6%	Jasper	8%
Bamberg	7%	Kershaw	7%
Barnwell	7%	Lancaster	8%
Beaufort	7%	Laurens	7%
Berkeley	8%	Lee	8%
Calhoun	7%	Lexington	7%
Charleston	7.5%	McCormick	7%
Cherokee	8%	Marion	7%
Chester	8%	Marlboro	7%
Chesterfield	8%	Newberry	7%
Clarendon	8%	Oconee	6%
Colleton	7%	Orangeburg	7%
Darlington	8%	Pickens	7%
Dillon	8%	Richland	7%
Dorchester	7%	Saluda	7%
Edgefield	7%	Spartanburg	6%
Fairfield	7%	Sumter	8%
Florence	8%	Union	6%
Georgetown	6%	Williamsburg	7%
Greenville	6%	York	7%
Greenwood	7%		

Assessment Time Limitations for Use Taxes

A provision has been added under Code Section 12-54-85(C) to allow the assessment of the State use tax, or a local use tax administered and collected by the Department on behalf of a local jurisdiction, beyond the standard 36 month limitation when it is "the result of information received from, or as a result of exchange agreements with, other state or local taxing authorities, regional or national tax administration organizations, or the federal government. The use taxes in this case may be assessed at any time within 12 months after the department receives the information, but no later than 72 months after the last day the use tax may be paid without penalty."

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.


REQUEST FOR EXTENSION OF TIME TO FILE
South Carolina Individual Income Tax Return
SC4868

 (Rev. 7/21/09)
 3506

File Electronically www.sctax.org


File a South Carolina extension through SCnetFile. Zero and balance due extensions are accepted. Pay any balance due by credit card or Electronic Funds Withdrawal (EFW). We accept Visa and MasterCard. There is no additional charge for paying your balance due by credit card.



If you pay your balance due by Electronic Funds Withdrawal (EFW), funds are automatically withdrawn from your checking or savings account based on the payment date you select. EFW is also a FREE service to taxpayers.

Who May File:

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return for:

- (1) individual income taxpayers, or
- (2) nonresident shareholders of an S corporation, or
- (3) nonresident partners of a partnership or LLC.

When to File:

File this request **ON OR BEFORE April 15th**, or before the original due date of your fiscal year return. If the due date for filing your return falls on a Saturday, Sunday, or legal holiday, substitute the next regular working day. This extension will allow you an additional **six months** to file your return.

If You Filed A Federal Extension:

If no income tax is anticipated to be due and you have been granted a federal extension of time to file a federal income tax return, the department will accept a copy of the federal extension. In this case, you do not need to send SC a copy of the federal form by the due date of the tax return.

How To File:

File your extension and pay your balance due on-line at www.sctax.org. Or file a paper form SC4868. Mail the original with payment if any. Keep two copies: one copy should be attached to the back of your return when it is filed, and the other should be retained for your records.

This extension cannot be processed without proper Social Security Number(s) for individuals or Federal Employer Identification Number for S corporations or partnerships.


 State of South Carolina
 DEPARTMENT OF REVENUE
 Request for Extension of Time to File
 South Carolina Individual Income Tax Return

SC4868

 (Rev. 7/21/09)
 3506

Year 20 _____

Or other fiscal year beginning _____,

_____ and ending _____,

1. Your Name (Type or Print)	3. Your Social Security number/FEIN
Spouse Name	Spouse's Social Security number
2. Home Address	4. New Filer or Change of Address, check here. <input type="checkbox"/>
City, State and Zip Code	5. Composite Filer, check here <input type="checkbox"/>
Make check or money order payable to: SC DEPARTMENT OF REVENUE Mail to: SC DEPARTMENT OF REVENUE INCOME TAX COLUMBIA SC 29214-0013	6. Balance Due from Worksheet
	▶ \$ _____

14-0801

Complete the following worksheet to calculate the amount to be paid with this form if any.
 Tax Computation Worksheet (Keep for your records.)

A. Total state income tax.....	A \$ _____
B. Use Tax (Tax on Out-of-State Purchases).....	B \$ _____
C. Total Tax (add lines A and B)	C \$ _____
D. South Carolina income tax withheld.....	D \$ _____
E. Payment on Declaration of Estimated Tax (including last year's overpayment transferred).....	E \$ _____
F. Tax credits.....	F \$ _____
G. Total credits (add lines D, E, F).....	G \$ _____
H. Balance Due (subtract line G from line C). Enter this amount on Line 6 of the SC4868.....	H \$ _____

SC4868 INSTRUCTIONS

General Instructions:

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return including a composite return for nonresident shareholders or partners of an S corporation or partnership or LLC.

Specific Instructions for Individual Taxpayers for lines 1, 2 and 3:

For individuals, fill in name, address, and social security number for you and your spouse if applicable.

Specific Instructions for Composite Taxpayers for lines 1, 2 and 3:

For composite filers, enter the name, address and FEIN of the S corporation, partnership or LLC.

Line 4:

Check this box if this is your first time filing a tax return in South Carolina or if your address has changed since you last filed a SC return.

Line 5:

Check this box if you are a Composite Filer.

Line 6:

Enter the amount from line H from the Tax Computation Worksheet. This amount must be paid in full with SC4868. An extension of time to file your tax return will not extend the time to pay your income tax.

Interest and Penalty for Failure to Pay Tax:

The extension of time to file your SC tax return granted by this request does not extend the time for payment of tax. Any unpaid portion of the final tax due will incur interest at the prevailing federal rates. This amount is computed from the original due date of the tax return to the date of payment. In addition to the interest, a penalty of ½% per month will be incurred for failure to pay at least 90% of the total tax due by the original due date. The penalty will be imposed on the difference between the amount paid with the extension and the tax to be paid for the period.

Filing Your Tax Return: You may file your tax return any time before the extension expires. Attach a copy of your extension to the back of your return. Mark the extension box on the front of SC1040.

Instructions for Tax Computation Worksheet:

Complete the worksheet to calculate the amount to be paid with SC4868.

Line A: Enter the amount of income tax you expect to owe for the current tax year.

Line B: Enter Use Tax due on Out-of-state purchases. This line is to be used by individual filers who are reporting use tax on their individual return rather than using the UT-3. See individual income tax booklet for more information.

Line D: Enter total amounts of SC withholding from forms W-2, 1099 and/or SC41.

Line E: Enter amount of estimated tax payments paid using SC1040ES or transferred from last year's return.

Line F: Enter the amount of any applicable tax credits.

Line H: Enter this amount on line 6 of the SC4868.

ITIN - Individual Taxpayer Identification Number:

If you are a nonresident or resident alien and cannot get a Social Security number, you may contact the Internal Revenue Service to apply for and obtain an Individual Taxpayer Identification Number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in lieu of a Social Security number for the purposes of processing your individual income tax returns. We are unable to process your return if filed without a Social Security number or Individual Taxpayer Identification Number (ITIN).

NOTE: Partnerships and Fiduciaries now use SC8736 to extend the time to file the SC1065 and SC1041.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE CHANGE OF NAME / ADDRESS / BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of name / address and/or business location for an individual or business. Please print or type all information.

Check applicable box:

- Individual - Complete Part I Business - Complete Part II Both - Complete Part I and II

Part I - Individual Change of Name / Address

Effective Date

- 1. Name Social Security Number
2. Spouse's Name Social Security Number
3. Prior Name Email

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

- 4a. Old Address 4b. Spouse's Old Address (if different from 4a.)

- 5. New Address 6. New Telephone Number (include Area Code)
7. County

Signature Spouse's Signature

Part II - Business Change of Name / Address / Location

SID #

Important - A change of ownership will require the business to register for new accounts. Account numbers must be listed before address changes can be made.

- 1. Address Change Applies To: Corporate, Sales*, Withholding, Other
Account #

Effective Date:

*A change to Sales Tax may require the return of your retail license (See Instructions on Reverse).

- 2. FEIN (if required by Internal Revenue Service)
3. New Business Name
4. Prior Business Name
5. Owner/Partner/Corporate Name (if different from 4)

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

- 6. New Business Address 7. Previous Business Address
Address, County, City, State, Zip

- 8. New Mailing Address 9. Previous Mailing Address
Address, City, State, Zip

- 10. Telephone after Date of Change Email

Telephone Number effective for all taxes? Yes No If not, provide other telephone numbers and specify applicable taxes.

(Continued on Back)

11. Business within Municipal Limits: Yes No If Yes, which City? _____

12. Description of Business Activity: _____

13. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: _____ Date: _____

GENERAL INSTRUCTIONS

Part I - Individual:

- (1) Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
- (2) Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
- (3) Complete prior name on Line #3 in the case of a legal name change (enclose a copy of name change document), marriage or divorce. Indicate the full name used previously.
- (4) Signatures are required from each person affected by the change of address.

MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015

Part II - Business:

- (1) A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCTC-111.
- (2) The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach the current license to this form.
- (3) **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
- (4) Provide the Federal Employer Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
- (5) Lines 6 and 7 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
- (6) Line 12 should list a specific description of the business activity.
- (7) Line 13 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
- (8) Update the current owners/partners/officers of the business on Line 14.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, SC 29214-0140

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

- If you have adopted a "special needs child", you may **subtract** \$2,000 per year per child as long as the adopted child qualifies as a dependent on your federal return.

Attach a copy of the letter you received at the time of adoption which certified the person as a "special needs child."

A "special needs child" means a person under the age of 18 at the time of adoption, who is a dependent of a public or private non-profit adoption agency, is legally free for adoption and has been determined by the agency to have specific conditions.

- Include amounts contributed to a Catastrophe Savings Account and interest income earned by the account.
If your legal residence is insured against hurricane, rising floodwaters, or other catastrophic windstorm event damage, you are allowed to contribute: (1) \$2,000 if the qualified deductible is \$1,000 or less; (2) twice the qualified deductible if it is between \$1,000 and \$7,500; or (3) \$15,000 if the qualified deductible is more than \$7,500.
If your legal residence is not insured against hurricane, rising floodwaters, or other catastrophic wind event damage, the limit is \$250,000 or the value of your legal residence, whichever is less.

Depending upon how a particular item was reported or deducted, the following items may be an addition or subtraction.

- A change in accounting method to conform in the same manner and same amount as federal. At the end of the federal adjustment, any balance will continue until fully adjusted. **This may be an addition or subtraction.**
- The **installment method of reporting** is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or subtraction.**
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. **This may be an addition or subtraction.**

SIGN AND DATE YOUR RETURN

Your return must be signed. Both spouses must sign a joint return.

For deceased taxpayers, returns must be signed by surviving spouse, executor or administrator.

For surviving spouse, write "filing as surviving spouse" by your signature.

A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund check will be issued to the decedent's surviving spouse or estate.

AUTHORIZATION

The signature section of the return contains a "check the box" authorization for release of confidential information. A check in the "yes" box authorizes the Director of the Department of Revenue or delegate to discuss the return, its attachments and any notices, adjustments or assessments with the preparer.

If a person is paid to prepare the income tax return, his/her signature and federal employer identification number are required in the spaces provided. Penalties are applicable for failure to comply.

IMPORTANT INFORMATION

Review your return:

- Make sure you have received ALL of your W-2s and other tax documents.
- Verify all Social Security number(s) on your return.
- Double check your name, address and all math calculations.
- Make a copy of your complete return for your records.

Before you file your paper return...

- Staple all W-2s and 1099s in the proper area of the SC1040.
- Staple balance due check in the proper area of form SC1040.

SCHEDULE NR INSTRUCTIONS 2009 (Rev. 8/25/09)

**Use Schedule NR if you are a nonresident or filing as a part year resident.
Check the Schedule NR box on the front of SC1040.
Attach Schedule NR and a copy of your federal return to your completed SC1040.
Do not submit Schedule NR separately.
Your return cannot be processed if Schedule NR is submitted separately.**

INCOME AND EXCLUSIONS

Lines 1 through 15

Enter on the appropriate lines of Schedule NR all income and losses. Indicate losses by placing the figure in brackets.

- **ENTER IN COLUMN A YOUR TOTAL INCOME AS REPORTED ON YOUR FEDERAL RETURN.**
- **ENTER IN COLUMN B ONLY THE INCOME SUBJECT TO SOUTH CAROLINA INCOME TAX.**

Income on lines 1 through 15 must be modified in some cases. The following line by line instructions provide explanations of the amount to be entered in Column B.

ROUND-OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

It is mandatory that you provide your social security number on any tax form. If you are a nonresident or resident alien and cannot get a Social Security number, you may contact the Internal Revenue Service to apply for and obtain an Individual Taxpayer Identification Number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in lieu of a Social Security number for the purposes of processing your individual income tax returns. For information on obtaining an ITIN, please contact the Internal Revenue Service at 1-800-829-1040 or www.irs.gov

Line 1 WAGES, SALARIES, TIPS, etc.

Enter in Column B wages, salaries, tips or other compensation you received as an employee reported as South Carolina income on your W-2s and wages you earned while a resident of South Carolina.

Note: A military service member whose state of legal residence is a state other than South Carolina should reduce Column A, line 1 by the amount of military compensation. Do not make an adjustment if South Carolina is the state of legal residence.

Lines 2 and 3 TAXABLE INTEREST AND DIVIDEND

Generally, interest, dividend income, and interest from other state's obligations are taxable by South Carolina only for the time you were a resident of South Carolina. Interest connected with a trade or business in South Carolina should be included in Column B regardless of state of residency. Do not include in Column B interest income from U.S. or South Carolina obligations.

Line 4 TAXABLE REFUNDS, CREDITS, OR OFFSETS OF STATE AND LOCAL INCOME TAXES

Refund of state and local income tax(es) is not taxable under South Carolina income tax law. Enter the amount from line 10, federal Form 1040 in Column A. Do not enter an amount in Column B.

Line 5 ALIMONY RECEIVED

Alimony received is taxable to South Carolina only for the time you were a resident of South Carolina. Enter this amount in Column B.

Line 6 BUSINESS INCOME OR (LOSS)

Enter in Column B only the income or loss incurred from businesses located within S.C. Indicate business losses in brackets.

NOTE: As of January 1, 2009, a business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year. An "unauthorized alien" is a person who is not admitted for permanent residence and not authorized to be employed either under federal law or by the U.S. Attorney General. An add-back is not required if: (1) the business is a S.C. business exempt from compliance with federal employment verification procedures under federal law; or (2) the person being paid is not directly paid or employed by the business; or (3) the employment status of the person is verified using the procedures contained in the new law; or (4) the person was hired by the taxpayer before January 1, 2009; or (5) the business made a reasonable investigation of the person and did not know or should not have known that the person was an unauthorized alien.

Lines 7 and 8 CAPITAL GAIN OR (LOSS) AND OTHER GAINS OR (LOSSES)

Gains or losses from sale of real property (such as land or buildings) located in South Carolina must be reported in Column B. Indicate losses in brackets.

Gains or losses from property other than real property (such as stocks or bonds) sold while a resident of South Carolina must also be included in Column B. Any gain or loss reported in Column B must be supported by the appropriate federal schedules showing location of business or property.

Lines 9 and 10 TAXABLE AMOUNTS OF IRA DISTRIBUTIONS, PENSIONS AND ANNUITIES

Report in Column B, taxable amounts while a resident of South Carolina.

Line 11 RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

Enter in Column B, only the income or loss from **property located in South Carolina and/or from doing business in South Carolina.** Indicate losses in brackets.

Line 12 FARM INCOME OR (LOSS)

Enter in Column B only the income or loss incurred from a farm located within South Carolina. Indicate your farm loss in brackets.

NOTE: As of January 1, 2009, a S.C. business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year. See line 6 instructions for more information.

Line 13 UNEMPLOYMENT COMPENSATION

Enter in Column B the portion of unemployment compensation paid from South Carolina or received while a resident of South Carolina.

Line 14 TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS

Social Security and railroad retirement are not taxed by South Carolina. Do not enter any of these amounts in Column B.

Line 15 OTHER INCOME

Enter in Column B any other income for which there is no line provided on the return. Other income includes prizes, awards, gambling winnings, director's fees, etc. earned while a resident of South Carolina or from sources within South Carolina.

Net operating losses may be claimed on line 15 by inserting "NOL" in the margin and entering the loss in Column B. **Attach a schedule detailing the loss. South Carolina does not allow carryback of net operating loss (NOL).**

Line 16 TOTAL INCOME

Total each column of figures from A and B, lines 1 through 15. Enter the amounts in the appropriate columns on line 16. Note: **Subtract items in brackets.**

ADJUSTMENTS TO INCOME

This section involves federal adjustments to gross income. Enter amounts from your federal return in Column A. Enter the portion that applies to South Carolina in Column B. The SC adjustments in lines 17-29 cannot exceed 100% of the federal adjustment.

Line 17 EDUCATOR EXPENSES

If you qualify for an educator expenses deduction for federal purposes, you are allowed a deduction in Column B. Use the following formula:

$$\frac{\text{SC Total Income (line 16, Column B)}}{\text{Federal Total Income (line 16, Column A)}} \times \text{Federal Educator Expenses} = \text{SC Adjustment in Column B}$$

Line 18 CERTAIN BUSINESS EXPENSES OF RESERVISTS, PERFORMING ARTISTS, AND FEE-BASED GOVERNMENT OFFICIALS

$$\frac{\text{SC Total Income (line 16, Column B)}}{\text{Federal Total Income (line 16, Column A)}} \times \text{Line 18 Column A} = \text{SC Adjustment in Column B}$$

Line 19 HEALTH SAVINGS ACCOUNT

$$\frac{\text{SC Compensation/Earned Income}}{\text{Federal Compensation/Earned income}} \times \text{Line 19 Column A} = \text{SC Adjustment in Column B}$$

Compensation includes wages, salaries, commissions, tips, professional fees, bonuses, and other amounts you received for providing personal services including self-employment income.

Line 20 MOVING EXPENSES

If you had allowable moving expenses on your federal Form 1040 and if **your move was into or within South Carolina, you are allowed a full moving expense adjustment in Column B.** If you moved out of South Carolina, your expenses are not deductible.

Lines 21 through 23

If you have self-employment income derived from other states as well as South Carolina, use the following formula to prorate the federal adjustment reported in Column A in order to determine the South Carolina adjustment in Column B.

$$\frac{\text{SC self-employment income}}{\text{Total self-employment income}} \times \text{Federal Adjustment Column A} = \text{SC Adjustment in Column B}$$

Line 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

Enter in Column B any penalty for early withdrawal of savings taxable to South Carolina.

Line 25 ALIMONY PAID

If you paid alimony which qualified as an adjustment for federal tax purposes, you may take an adjustment in Column B. Use the following formula:

$$\frac{\text{SC Total Income (line 16, Column B)}}{\text{Federal Total Income (line 16, Column A)}} \times \text{Line 25 Column A} = \text{SC Adjustment in Column B}$$

Line 26 IRA DEDUCTION

To compute the IRA adjustment for Column B you must use the percent that your South Carolina compensation bears to your federal compensation. Use the formula below:

$$\frac{\text{SC Compensation/Earned Income}}{\text{Federal Compensation/Earned income}} \times \text{Line 26 Column A} = \text{SC Adjustment in Column B}$$

Compensation is defined in the instructions to line 19.

Line 27 STUDENT LOAN INTEREST DEDUCTION

If you qualify for a student loan interest deduction for federal purposes, you are allowed a deduction in Column B. Use the following formula:

$$\frac{\text{SC Total Income (line 16, Column B)}}{\text{Federal Total Income (line 16, Column A)}} \times \text{Line 27 Column A} = \text{SC Adjustment in Column B}$$

Line 28 TUITION AND FEES DEDUCTION

If you qualify for tuition and fees deduction for federal purposes, you are allowed a deduction in Column B. Use the following formula:

$$\frac{\text{SC Total Income (line 16, Column B)}}{\text{Federal Total Income (line 16, Column A)}} \times \text{Federal Tuition and Fees Deduction} = \text{SC Adjustment in Column B}$$

Line 29 DOMESTIC PRODUCTION ACTIVITIES DEDUCTION

Domestic Production Activities are not deductible under South Carolina Law. Enter the amount from your federal form in Column A. Do not enter an amount in Column B.

Line 30 OTHER ADJUSTMENTS TO INCOME

Enter in Column B any federal adjustment to income for which there is no line provided.

Line 32 ADJUSTED GROSS INCOME

To determine your federal adjusted gross income, subtract the figure on line 31, Column A, from the amount on line 16, Column A. Enter this figure on line 32, Column A. This amount should be the same as the adjusted gross income amount on your federal tax return.

To determine your South Carolina adjusted gross income, subtract the amount on line 31, Column B, from the amount on line 16, Column B. Enter this figure on line 32, Column B.

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

Line 33 SOUTH CAROLINA ADDITIONS TO INCOME

Attach an explanation of your entry for this line. Taxpayers that claim bonus depreciation under federal law must add back the difference between the bonus depreciation taken and the depreciation which would have been allowed without bonus depreciation. A charitable contribution deduction under IRC Section 170 for a gift of land must be added back unless the contribution also meets the requirements of S.C. Code Section 12-6-5590. Withdrawals from Catastrophe Savings Accounts are taxable in the amount by which they exceed qualified catastrophe expenses.

SUBTRACTIONS

Line 34 NET CAPITAL GAIN DEDUCTION

Net capital gains which have been held for a period of more than one year and have been included in the SC taxable income are reduced by 44% for SC income tax purposes.

The term "**net capital gain**" means the **excess** of the **net long-term** capital gain for the taxable year **over** the **net short-term** capital loss for such year. Income received from installment sales as well as capital gain distribution qualifies for this deduction **provided the more than one year holding period has been met**. South Carolina Capital Gains holding period is the same as the federal holding period. Multiply the net gain which meets the above guidelines by 44% (.44) and enter the results on this line.

Example: Taxpayer's gain on stock (held since 1980) is \$10,000. Also reported is a short term (ST) loss on stock held for six months of \$5,000 and a long term (LT) loss on stock which amounts to \$3,000.

SC Net LT Capital Gain (more than one year)	\$ 7,000	(10,000 gain-3,000 loss)
- SC Net ST Capital Loss	- 5,000	(one year or less)
<u>SC Net Capital Gain</u>	<u>\$2,000</u>	
X Net LT Capital Gain Deduction	X 44%	
Amount to be deducted	\$880	

Line 35 RETIREMENT DEDUCTION FOR SOUTH CAROLINA RESIDENTS

South Carolina taxes retirement received during the time you were a resident of this state.

Up to \$3,000 of qualified taxable retirement income is deductible for resident taxpayers under age 65. Up to \$10,000 of qualified taxable retirement income is deductible for resident taxpayers age 65 and older.

Line 35a applies to the taxpayer whose name appears first on the return. Line 35b applies to the spouse whose name appears second on the return.

To claim the deduction on line 35c, a surviving spouse must receive the deceased spouse's qualified taxable retirement income as a surviving spouse. The surviving spouse retirement deduction is in addition to the **individual** retirement deduction. Enter the date of birth of the deceased spouse.

Worksheet for Taxpayer line 35a:

- 1. Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000) 1. _____
- 2. Taxpayer's individual qualified retirement income included in federal Form 1040, lines 15b and 16b, or 1040A, lines 11b and 12b 2. _____
- 3. Amount on line 1 or 2, whichever is smaller. Enter on line 35a. 3. _____

Worksheet for Spouse line 35b:

- 1. Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000) 1. _____
- 2. Spouse's individual qualified retirement income included in federal Form 1040, lines 15b and 16b, or 1040A, lines 11b and 12b 2. _____
- 3. Amount on line 1 or 2, whichever is smaller. Enter on line 35b. 3. _____

Worksheet for Surviving Spouse line 35c:

NOTE: Calculate separately for each deceased spouse and include total on line 35c.

- 1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse) 1. _____
- 2. Qualified retirement income received as surviving spouse included in federal Form 1040, lines 15b and 16b, or 1040A, lines 11b and 12b 2. _____
- 3. Amount on line 1 or 2, whichever is smaller. Enter on line 35c. 3. _____

Line 36 AGE 65 AND OLDER DEDUCTION FOR SOUTH CAROLINA RESIDENTS

You must have been a resident for at least part of the year in order to claim this deduction. A resident taxpayer age 65 or older is entitled to a deduction of \$15,000 against any SC income. Line 36a applies to the taxpayer whose name appears first on the return. Line 36b applies to the spouse whose name appears second on the return. The amount of the deduction on 36a is **reduced by any individual retirement deduction claimed on line 35a.** The amount of the deduction on 36b is reduced by any individual retirement deduction claimed on line 35b. The age 65 and over deduction is **not reduced by any surviving spouse** retirement deduction claimed on line 35c.

Worksheet for Taxpayer for line 36a:

- 1. Maximum deduction allowed for taxpayer 1. **\$15,000.00**
- 2. Amount claimed on **line 35a** for the taxpayer who is age 65 or older 2. _____
- 3. Subtract line 2 from line 1. Enter this amount on line 36a. **Do not enter an amount less than zero.** 3. _____

Worksheet for Spouse line 36b:

- 1. Maximum deduction allowed for spouse 1. **\$15,000.00**
- 2. Amount claimed on **line 35b** for the spouse who is age 65 or older 2. _____
- 3. Subtract line 2 from line 1. Enter this amount on line 36b. **Do not enter an amount less than zero.** 3. _____

Line 37 DEPENDENTS UNDER SIX YEARS OF AGE

You must have been a resident for at least part of the year in order to claim this deduction. A deduction is allowed for each dependent claimed on the federal income tax return who had not reached the age of six years by December 31 of the tax year. Furnish the date of birth and Social Security Number(s) in the available blanks. If additional space is needed, attach a separate sheet with the requested information. Use the following worksheet to compute the deduction:

2009 Federal Personal Exemption Amount	3,650
Number of dependents claimed on your 2009 federal return who had not reached age six during the tax year	X _____
Allowable deduction, enter this amount on line 37.....	_____

Line 38 CONTRIBUTIONS TO THE SC COLLEGE INVESTMENT PROGRAM ("FUTURE SCHOLAR") OR TO THE SC TUITION PREPAYMENT PROGRAM

You may deduct 100% of any contributions to the SC College Investment Program ("Future Scholar") made between January 1, 2009 and through April 15, 2010. You may deduct 100% of any contributions to the SC Tuition Prepayment Program made between January 1, 2009 and December 31, 2009.

Line 39 ACTIVE TRADE OR BUSINESS INCOME DEDUCTION

Enter the amount from I-335, Line 5.

Line 40 OTHER SUBTRACTIONS

Enter on line 40, Column B, any other deductions for which there is no line provided. Other deductions include Reserve or National Guard income received for weekend drills and customary training periods; subsistence allowances for law enforcement officers and full-time

firefighters and emergency medical service personnel; volunteer firefighters, rescue squad members, HAZMAT members, reserve police officers, DNR deputy enforcement officers, or State Guard members; special needs child adoption deductions; deduction for purchase of economic impact zone stock; and a deduction for amounts contributed to and interest income earned by a Catastrophe Savings Account. These deductions are allowable only if the corresponding income is reported in Column B. **See SC1040 instructions for a detailed explanation of these deductions.**

Line 42 TOTAL SOUTH CAROLINA ADJUSTMENTS

Subtract line 41 from line 33. For example, if line 33 is -0- and line 41 is \$3,000, enter (\$3,000) as a negative entry on line 42.

Line 44 PRORATION

Divide the amount on line 32, Column B, by the amount on line 32, Column A. Enter the result on line 44. You may round to the second decimal.

Line 45 DEDUCTIONS ADJUSTMENT

If not itemizing, enter the standard deduction from federal Form 1040, line 40a; 1040A, line 24a; or 1040EZ line 5.

If you itemized deductions on your federal return:

(Keep this worksheet for your records)

Part I Itemized deductions from line 40a of your federal Form 1040. I. _____

Part II If you deducted state and local income taxes or general sales taxes while itemizing on your 2009 federal income tax return, you must subtract all or part of this amount. Use the following worksheet to figure the adjustment:

Worksheet A State Tax Adjustment

- 1. Itemized deductions from 2009 federal Form 1040, line 40a 1. _____
- 2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. **(Enter zero if married filing separate [MFS] returns -- See federal instructions)** 2. _____
- 3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.) 3. _____
- 4. Enter the amount of state and local income taxes (or general sales taxes) from line 5 of Schedule A. If your federal itemized deductions were limited due to your adjusted gross income being more than \$166,800 (\$83,400 married filing separate), go to Worksheet B. 4. _____
- 5. The lesser of line 3 or line 4. Enter this amount on line 45, Part II of Schedule NR. 5. _____

Worksheet B State Tax Adjustment. Complete when federal adjusted gross income is more than \$166,800 (\$83,400 married filing separate) and federal itemized deductions are limited:

- 1. State and local income taxes from line 5a or general sales taxes from line 5b of federal Schedule A. 1. _____
- 2. Enter the amount from line 3 of the itemized deductions worksheet in the instruction booklet for federal Form 1040. 2. _____
- 3. Divide line 1 by line 2, and enter the result here. 3. _____
- 4. Enter the amount from line 11 of the itemized deductions worksheet in the instruction booklet for federal Form 1040. 4. _____
- 5. Multiply line 3 by line 4 and enter the result here. 5. _____
- 6. Subtract line 5 from line 1. Enter this amount on line 4 of Worksheet A. 6. _____

Part III Total amounts of other expenses which were included in the federal itemized deductions. Other expenses include:

- Expenses deducted on the federal return related to any income that is exempt or not taxed by South Carolina. Some examples are investment interest to out-of-state partnerships and interest paid to purchase United States obligations.
 - Miscellaneous federal estate tax deduction on income of decedent.
- Enter the total amount of other expense. III. _____

Part IV Total Deductions Adjustment. Subtract state income taxes (Part II, Worksheet A, line 5) **and** other expenses (Part III) from itemized deductions (Part I). Enter here and on line 45. IV. _____

Line 46 FEDERAL PERSONAL EXEMPTIONS

Enter the amount of your federal personal exemptions from line 42 of federal Form 1040; or line 26, 1040A.

Line 49 SC TAXABLE INCOME

This amount should be entered on line 5 of SC1040. If less than zero, enter zero.

NOTE: We are unable to process your return if filed without a social security number or individual taxpayer identification number (ITIN).

RECORD KEEPING

Keep a complete copy of your return, including attachments. Do not mail your only copy of any tax document.

- Important:**
- Check the Schedule NR box on the front of SC1040.
 - Schedule NR and a copy of your federal return must be attached to a completed SC1040.
 - Do not submit Schedule NR separately. Your return cannot be processed if Schedule NR is submitted separately.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

TAXPAYER SERVICES

Automated REFUND Information

1-803-898-5300

Website: www.sctax.org

This system can tell you whether or not your current year refund check has been processed. This system is not able to confirm receipt of the return, unless it has been processed. It can take up to twelve weeks to process a paper return, depending upon how early the return is received. When calling to check on the status of your refund, you will need:

- Copy of your current individual income tax return
- The Social Security number that appears first on your return
- Your expected refund amount

The recorded instructions will walk you through the steps to access your refund information. Enter your refund amount in whole dollars. Do not enter cents. Then press the # sign. Allow at least fourteen weeks for your refund to arrive before calling us.

TAX COMPLIANCE AND RECOVERY

If you have a tax concern, you should first contact taxpayer assistance. In the case of a letter or notice from the department, call the telephone number provided on the letter or notice. The Tax Compliance and Recovery Office provides assistance for the following tax issues: returned check processing for certain tax types, innocent spouse requests for Department of Revenue debts, tax adjustments made by the state based on IRS audits, certificates of tax compliance, and lottery compliance. If you need assistance with any of the above tax issues handled by our department, call 803-896-1100.

While the Compliance and Recovery Office will do everything it can to assist you, there are some things it cannot do. Appeals of decisions made in tax examinations, Freedom of Information Act requests, Privacy Act requests, complaints about hiring practices, tax fraud investigations, activation of lottery machines, retrieval of funds disbursed to outside agencies are all outside of the Compliance and Recovery Office's authority.

VOLUNTEER INCOME TAX ASSISTANCE

The Volunteer Income Tax Assistance (VITA) program provides free tax assistance to lower income, elderly and handicapped people. Generally, those who receive these services cannot afford professional tax assistance. Volunteers are located throughout the state. Call 211 for more information.

AARP TAX-AIDE PROGRAM

The AARP Tax-Aide Program, under a cooperative agreement with the Internal Revenue Service, has trained volunteers available to provide free tax return assistance to the elderly, taxpayers with disabilities or taxpayers who cannot afford to pay for assistance. Tax-Aide sites are

located throughout South Carolina and volunteers will complete state and federal returns for qualified participants. Newspapers in your area will provide the dates, times and locations. Or you can call the Department of Revenue office and ask for the VITA/Tax-Aide coordinator.

COPIES OF PRIOR YEAR RETURNS

You can obtain a copy of a prior year tax return by completing SC4506, Request for Copy of Tax Form or Tax Account Information. There is a \$5.00 charge for each copy (plus sales tax). If you do not have a SC4506, you can send a written request containing the following information: your name, Social Security number, and, if you filed a joint return, the name and Social Security number of your spouse, the form number, the tax period or year, and your current address. You must sign the request. Allow 45 days to receive your copy.

If you need tax account information but do not need a copy of a prior year's tax return, you should also use SC4506. The tax account information you will receive includes: marital status, type of return filed, tax shown on the return, South Carolina taxable income and the number of exemptions. There is a charge of \$2.50 (plus sales tax) for each period requested.

Send SC4506 or your written request to:
South Carolina Department of Revenue
Photocopy Section
Columbia SC 29214-0014

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

\$ 2,000,000,000

South Carolina's **students**
have benefited from more than
\$2 billion in Lottery Net Proceeds
since 2002.

**For detailed information
on where the money goes,
visit sceducationlottery.com.**

Lottery dollars transferred to the Education Lottery Account as of August 13, 2009.

2009 Tax Table (Revised 9/8/09)

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax is:	AT LEAST	BUT LESS THAN	Your Tax is:	AT LEAST	BUT LESS THAN	Your Tax is:	AT LEAST	BUT LESS THAN	Your Tax is:	AT LEAST	BUT LESS THAN	Your Tax is:
			3,000			6,000			11,000			17,000		
0	20	\$0												
20	50	\$0	3,000	3,050	\$9	6,000	6,050	\$104	11,000	11,100	\$334	17,000	17,100	\$728
50	100	\$0	3,050	3,100	\$10	6,050	6,100	\$106	11,100	11,200	\$340	17,100	17,200	\$735
100	150	\$0	3,100	3,150	\$12	6,100	6,150	\$108	11,200	11,300	\$346	17,200	17,300	\$742
150	200	\$0	3,150	3,200	\$13	6,150	6,200	\$110	11,300	11,400	\$352	17,300	17,400	\$749
200	250	\$0	3,200	3,250	\$15	6,200	6,250	\$112	11,400	11,500	\$358	17,400	17,500	\$756
250	300	\$0	3,250	3,300	\$16	6,250	6,300	\$114	11,500	11,600	\$364	17,500	17,600	\$763
300	350	\$0	3,300	3,350	\$18	6,300	6,350	\$116	11,600	11,700	\$370	17,600	17,700	\$770
350	400	\$0	3,350	3,400	\$19	6,350	6,400	\$118	11,700	11,800	\$376	17,700	17,800	\$777
400	450	\$0	3,400	3,450	\$21	6,400	6,450	\$120	11,800	11,900	\$382	17,800	17,900	\$784
450	500	\$0	3,450	3,500	\$22	6,450	6,500	\$122	11,900	12,000	\$388	17,900	18,000	\$791
500	550	\$0	3,500	3,550	\$24	6,500	6,550	\$124	12,000	12,100	\$394	18,000	18,100	\$798
550	600	\$0	3,550	3,600	\$25	6,550	6,600	\$126	12,100	12,200	\$400	18,100	18,200	\$805
600	650	\$0	3,600	3,650	\$27	6,600	6,650	\$128	12,200	12,300	\$406	18,200	18,300	\$812
650	700	\$0	3,650	3,700	\$28	6,650	6,700	\$130	12,300	12,400	\$412	18,300	18,400	\$819
700	750	\$0	3,700	3,750	\$30	6,700	6,750	\$132	12,400	12,500	\$418	18,400	18,500	\$826
750	800	\$0	3,750	3,800	\$31	6,750	6,800	\$134	12,500	12,600	\$424	18,500	18,600	\$833
800	850	\$0	3,800	3,850	\$33	6,800	6,850	\$136	12,600	12,700	\$430	18,600	18,700	\$840
850	900	\$0	3,850	3,900	\$34	6,850	6,900	\$138	12,700	12,800	\$436	18,700	18,800	\$847
900	950	\$0	3,900	3,950	\$36	6,900	6,950	\$140	12,800	12,900	\$442	18,800	18,900	\$854
950	1,000	\$0	3,950	4,000	\$37	6,950	7,000	\$142	12,900	13,000	\$448	18,900	19,000	\$861
			4,000			7,000			13,000			19,000		
1,000	1,050	\$0	4,000	4,050	\$39	7,000	7,100	\$145	13,000	13,100	\$454	19,000	19,100	\$868
1,050	1,100	\$0	4,050	4,100	\$40	7,100	7,200	\$149	13,100	13,200	\$460	19,100	19,200	\$875
1,100	1,150	\$0	4,100	4,150	\$42	7,200	7,300	\$153	13,200	13,300	\$466	19,200	19,300	\$882
1,150	1,200	\$0	4,150	4,200	\$43	7,300	7,400	\$157	13,300	13,400	\$472	19,300	19,400	\$889
1,200	1,250	\$0	4,200	4,250	\$45	7,400	7,500	\$161	13,400	13,500	\$478	19,400	19,500	\$896
1,250	1,300	\$0	4,250	4,300	\$46	7,500	7,600	\$165	13,500	13,600	\$484	19,500	19,600	\$903
1,300	1,350	\$0	4,300	4,350	\$48	7,600	7,700	\$169	13,600	13,700	\$490	19,600	19,700	\$910
1,350	1,400	\$0	4,350	4,400	\$49	7,700	7,800	\$173	13,700	13,800	\$497	19,700	19,800	\$917
1,400	1,450	\$0	4,400	4,450	\$51	7,800	7,900	\$177	13,800	13,900	\$504	19,800	19,900	\$924
1,450	1,500	\$0	4,450	4,500	\$52	7,900	8,000	\$181	13,900	14,000	\$511	19,900	20,000	\$931
1,500	1,550	\$0	4,500	4,550	\$54	8,000	8,100	\$185	14,000	14,100	\$518	20,000	20,100	\$938
1,550	1,600	\$0	4,550	4,600	\$55	8,100	8,200	\$189	14,100	14,200	\$525	20,100	20,200	\$945
1,600	1,650	\$0	4,600	4,650	\$57	8,200	8,300	\$193	14,200	14,300	\$532	20,200	20,300	\$952
1,650	1,700	\$0	4,650	4,700	\$58	8,300	8,400	\$198	14,300	14,400	\$539	20,300	20,400	\$959
1,700	1,750	\$0	4,700	4,750	\$60	8,400	8,500	\$203	14,400	14,500	\$546	20,400	20,500	\$966
1,750	1,800	\$0	4,750	4,800	\$61	8,500	8,600	\$208	14,500	14,600	\$553	20,500	20,600	\$973
1,800	1,850	\$0	4,800	4,850	\$63	8,600	8,700	\$213	14,600	14,700	\$560	20,600	20,700	\$980
1,850	1,900	\$0	4,850	4,900	\$64	8,700	8,800	\$218	14,700	14,800	\$567	20,700	20,800	\$987
1,900	1,950	\$0	4,900	4,950	\$66	8,800	8,900	\$223	14,800	14,900	\$574	20,800	20,900	\$994
1,950	2,000	\$0	4,950	5,000	\$67	8,900	9,000	\$228	14,900	15,000	\$581	20,900	21,000	\$1,001
			5,000			9,000			15,000			21,000		
2,000	2,050	\$0	5,000	5,050	\$69	9,000	9,100	\$233	15,000	15,100	\$588	21,000	21,100	\$1,008
2,050	2,100	\$0	5,050	5,100	\$70	9,100	9,200	\$238	15,100	15,200	\$595	21,100	21,200	\$1,015
2,100	2,150	\$0	5,100	5,150	\$72	9,200	9,300	\$243	15,200	15,300	\$602	21,200	21,300	\$1,022
2,150	2,200	\$0	5,150	5,200	\$73	9,300	9,400	\$248	15,300	15,400	\$609	21,300	21,400	\$1,029
2,200	2,250	\$0	5,200	5,250	\$75	9,400	9,500	\$253	15,400	15,500	\$616	21,400	21,500	\$1,036
2,250	2,300	\$0	5,250	5,300	\$76	9,500	9,600	\$258	15,500	15,600	\$623	21,500	21,600	\$1,043
2,300	2,350	\$0	5,300	5,350	\$78	9,600	9,700	\$263	15,600	15,700	\$630	21,600	21,700	\$1,050
2,350	2,400	\$0	5,350	5,400	\$79	9,700	9,800	\$268	15,700	15,800	\$637	21,700	21,800	\$1,057
2,400	2,450	\$0	5,400	5,450	\$81	9,800	9,900	\$273	15,800	15,900	\$644	21,800	21,900	\$1,064
2,450	2,500	\$0	5,450	5,500	\$82	9,900	10,000	\$278	15,900	16,000	\$651	21,900	22,000	\$1,071
2,500	2,550	\$0	5,500	5,550	\$84	10,000	10,100	\$283	16,000	16,100	\$658	22,000	22,100	\$1,078
2,550	2,600	\$0	5,550	5,600	\$86	10,100	10,200	\$288	16,100	16,200	\$665	22,100	22,200	\$1,085
2,600	2,650	\$0	5,600	5,650	\$88	10,200	10,300	\$293	16,200	16,300	\$672	22,200	22,300	\$1,092
2,650	2,700	\$0	5,650	5,700	\$90	10,300	10,400	\$298	16,300	16,400	\$679	22,300	22,400	\$1,099
2,700	2,750	\$0	5,700	5,750	\$92	10,400	10,500	\$303	16,400	16,500	\$686	22,400	22,500	\$1,106
2,750	2,800	\$1	5,750	5,800	\$94	10,500	10,600	\$308	16,500	16,600	\$693	22,500	22,600	\$1,113
2,800	2,850	\$3	5,800	5,850	\$96	10,600	10,700	\$313	16,600	16,700	\$700	22,600	22,700	\$1,120
2,850	2,900	\$4	5,850	5,900	\$98	10,700	10,800	\$318	16,700	16,800	\$707	22,700	22,800	\$1,127
2,900	2,950	\$6	5,900	5,950	\$100	10,800	10,900	\$323	16,800	16,900	\$714	22,800	22,900	\$1,134
2,950	3,000	\$7	5,950	6,000	\$102	10,900	11,000	\$328	16,900	17,000	\$721	22,900	23,000	\$1,141

2009 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
23,000			29,000			35,000			41,000			47,000		
23,000	23,100	\$1,148	29,000	29,100	\$1,568	35,000	35,100	\$1,988	41,000	41,100	\$2,408	47,000	47,100	\$2,828
23,100	23,200	\$1,155	29,100	29,200	\$1,575	35,100	35,200	\$1,995	41,100	41,200	\$2,415	47,100	47,200	\$2,835
23,200	23,300	\$1,162	29,200	29,300	\$1,582	35,200	35,300	\$2,002	41,200	41,300	\$2,422	47,200	47,300	\$2,842
23,300	23,400	\$1,169	29,300	29,400	\$1,589	35,300	35,400	\$2,009	41,300	41,400	\$2,429	47,300	47,400	\$2,849
23,400	23,500	\$1,176	29,400	29,500	\$1,596	35,400	35,500	\$2,016	41,400	41,500	\$2,436	47,400	47,500	\$2,856
23,500	23,600	\$1,183	29,500	29,600	\$1,603	35,500	35,600	\$2,023	41,500	41,600	\$2,443	47,500	47,600	\$2,863
23,600	23,700	\$1,190	29,600	29,700	\$1,610	35,600	35,700	\$2,030	41,600	41,700	\$2,450	47,600	47,700	\$2,870
23,700	23,800	\$1,197	29,700	29,800	\$1,617	35,700	35,800	\$2,037	41,700	41,800	\$2,457	47,700	47,800	\$2,877
23,800	23,900	\$1,204	29,800	29,900	\$1,624	35,800	35,900	\$2,044	41,800	41,900	\$2,464	47,800	47,900	\$2,884
23,900	24,000	\$1,211	29,900	30,000	\$1,631	35,900	36,000	\$2,051	41,900	42,000	\$2,471	47,900	48,000	\$2,891
24,000	24,100	\$1,218	30,000	30,100	\$1,638	36,000	36,100	\$2,058	42,000	42,100	\$2,478	48,000	48,100	\$2,898
24,100	24,200	\$1,225	30,100	30,200	\$1,645	36,100	36,200	\$2,065	42,100	42,200	\$2,485	48,100	48,200	\$2,905
24,200	24,300	\$1,232	30,200	30,300	\$1,652	36,200	36,300	\$2,072	42,200	42,300	\$2,492	48,200	48,300	\$2,912
24,300	24,400	\$1,239	30,300	30,400	\$1,659	36,300	36,400	\$2,079	42,300	42,400	\$2,499	48,300	48,400	\$2,919
24,400	24,500	\$1,246	30,400	30,500	\$1,666	36,400	36,500	\$2,086	42,400	42,500	\$2,506	48,400	48,500	\$2,926
24,500	24,600	\$1,253	30,500	30,600	\$1,673	36,500	36,600	\$2,093	42,500	42,600	\$2,513	48,500	48,600	\$2,933
24,600	24,700	\$1,260	30,600	30,700	\$1,680	36,600	36,700	\$2,100	42,600	42,700	\$2,520	48,600	48,700	\$2,940
24,700	24,800	\$1,267	30,700	30,800	\$1,687	36,700	36,800	\$2,107	42,700	42,800	\$2,527	48,700	48,800	\$2,947
24,800	24,900	\$1,274	30,800	30,900	\$1,694	36,800	36,900	\$2,114	42,800	42,900	\$2,534	48,800	48,900	\$2,954
24,900	25,000	\$1,281	30,900	31,000	\$1,701	36,900	37,000	\$2,121	42,900	43,000	\$2,541	48,900	49,000	\$2,961
25,000			31,000			37,000			43,000			49,000		
25,000	25,100	\$1,288	31,000	31,100	\$1,708	37,000	37,100	\$2,128	43,000	43,100	\$2,548	49,000	49,100	\$2,968
25,100	25,200	\$1,295	31,100	31,200	\$1,715	37,100	37,200	\$2,135	43,100	43,200	\$2,555	49,100	49,200	\$2,975
25,200	25,300	\$1,302	31,200	31,300	\$1,722	37,200	37,300	\$2,142	43,200	43,300	\$2,562	49,200	49,300	\$2,982
25,300	25,400	\$1,309	31,300	31,400	\$1,729	37,300	37,400	\$2,149	43,300	43,400	\$2,569	49,300	49,400	\$2,989
25,400	25,500	\$1,316	31,400	31,500	\$1,736	37,400	37,500	\$2,156	43,400	43,500	\$2,576	49,400	49,500	\$2,996
25,500	25,600	\$1,323	31,500	31,600	\$1,743	37,500	37,600	\$2,163	43,500	43,600	\$2,583	49,500	49,600	\$3,003
25,600	25,700	\$1,330	31,600	31,700	\$1,750	37,600	37,700	\$2,170	43,600	43,700	\$2,590	49,600	49,700	\$3,010
25,700	25,800	\$1,337	31,700	31,800	\$1,757	37,700	37,800	\$2,177	43,700	43,800	\$2,597	49,700	49,800	\$3,017
25,800	25,900	\$1,344	31,800	31,900	\$1,764	37,800	37,900	\$2,184	43,800	43,900	\$2,604	49,800	49,900	\$3,024
25,900	26,000	\$1,351	31,900	32,000	\$1,771	37,900	38,000	\$2,191	43,900	44,000	\$2,611	49,900	50,000	\$3,031
26,000	26,100	\$1,358	32,000	32,100	\$1,778	38,000	38,100	\$2,198	44,000	44,100	\$2,618	50,000	50,100	\$3,038
26,100	26,200	\$1,365	32,100	32,200	\$1,785	38,100	38,200	\$2,205	44,100	44,200	\$2,625	50,100	50,200	\$3,045
26,200	26,300	\$1,372	32,200	32,300	\$1,792	38,200	38,300	\$2,212	44,200	44,300	\$2,632	50,200	50,300	\$3,052
26,300	26,400	\$1,379	32,300	32,400	\$1,799	38,300	38,400	\$2,219	44,300	44,400	\$2,639	50,300	50,400	\$3,059
26,400	26,500	\$1,386	32,400	32,500	\$1,806	38,400	38,500	\$2,226	44,400	44,500	\$2,646	50,400	50,500	\$3,066
26,500	26,600	\$1,393	32,500	32,600	\$1,813	38,500	38,600	\$2,233	44,500	44,600	\$2,653	50,500	50,600	\$3,073
26,600	26,700	\$1,400	32,600	32,700	\$1,820	38,600	38,700	\$2,240	44,600	44,700	\$2,660	50,600	50,700	\$3,080
26,700	26,800	\$1,407	32,700	32,800	\$1,827	38,700	38,800	\$2,247	44,700	44,800	\$2,667	50,700	50,800	\$3,087
26,800	26,900	\$1,414	32,800	32,900	\$1,834	38,800	38,900	\$2,254	44,800	44,900	\$2,674	50,800	50,900	\$3,094
26,900	27,000	\$1,421	32,900	33,000	\$1,841	38,900	39,000	\$2,261	44,900	45,000	\$2,681	50,900	51,000	\$3,101
27,000			33,000			39,000			45,000			51,000		
27,000	27,100	\$1,428	33,000	33,100	\$1,848	39,000	39,100	\$2,268	45,000	45,100	\$2,688	51,000	51,100	\$3,108
27,100	27,200	\$1,435	33,100	33,200	\$1,855	39,100	39,200	\$2,275	45,100	45,200	\$2,695	51,100	51,200	\$3,115
27,200	27,300	\$1,442	33,200	33,300	\$1,862	39,200	39,300	\$2,282	45,200	45,300	\$2,702	51,200	51,300	\$3,122
27,300	27,400	\$1,449	33,300	33,400	\$1,869	39,300	39,400	\$2,289	45,300	45,400	\$2,709	51,300	51,400	\$3,129
27,400	27,500	\$1,456	33,400	33,500	\$1,876	39,400	39,500	\$2,296	45,400	45,500	\$2,716	51,400	51,500	\$3,136
27,500	27,600	\$1,463	33,500	33,600	\$1,883	39,500	39,600	\$2,303	45,500	45,600	\$2,723	51,500	51,600	\$3,143
27,600	27,700	\$1,470	33,600	33,700	\$1,890	39,600	39,700	\$2,310	45,600	45,700	\$2,730	51,600	51,700	\$3,150
27,700	27,800	\$1,477	33,700	33,800	\$1,897	39,700	39,800	\$2,317	45,700	45,800	\$2,737	51,700	51,800	\$3,157
27,800	27,900	\$1,484	33,800	33,900	\$1,904	39,800	39,900	\$2,324	45,800	45,900	\$2,744	51,800	51,900	\$3,164
27,900	28,000	\$1,491	33,900	34,000	\$1,911	39,900	40,000	\$2,331	45,900	46,000	\$2,751	51,900	52,000	\$3,171
28,000	28,100	\$1,498	34,000	34,100	\$1,918	40,000	40,100	\$2,338	46,000	46,100	\$2,758	52,000	52,100	\$3,178
28,100	28,200	\$1,505	34,100	34,200	\$1,925	40,100	40,200	\$2,345	46,100	46,200	\$2,765	52,100	52,200	\$3,185
28,200	28,300	\$1,512	34,200	34,300	\$1,932	40,200	40,300	\$2,352	46,200	46,300	\$2,772	52,200	52,300	\$3,192
28,300	28,400	\$1,519	34,300	34,400	\$1,939	40,300	40,400	\$2,359	46,300	46,400	\$2,779	52,300	52,400	\$3,199
28,400	28,500	\$1,526	34,400	34,500	\$1,946	40,400	40,500	\$2,366	46,400	46,500	\$2,786	52,400	52,500	\$3,206
28,500	28,600	\$1,533	34,500	34,600	\$1,953	40,500	40,600	\$2,373	46,500	46,600	\$2,793	52,500	52,600	\$3,213
28,600	28,700	\$1,540	34,600	34,700	\$1,960	40,600	40,700	\$2,380	46,600	46,700	\$2,800	52,600	52,700	\$3,220
28,700	28,800	\$1,547	34,700	34,800	\$1,967	40,700	40,800	\$2,387	46,700	46,800	\$2,807	52,700	52,800	\$3,227
28,800	28,900	\$1,554	34,800	34,900	\$1,974	40,800	40,900	\$2,394	46,800	46,900	\$2,814	52,800	52,900	\$3,234
28,900	29,000	\$1,561	34,900	35,000	\$1,981	40,900	41,000	\$2,401	46,900	47,000	\$2,821	52,900	53,000	\$3,241

2009 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
53,000			59,000			65,000			71,000			77,000		
53,000	53,100	\$3,248	59,000	59,100	\$3,668	65,000	65,100	\$4,088	71,000	71,100	\$4,508	77,000	77,100	\$4,928
53,100	53,200	\$3,255	59,100	59,200	\$3,675	65,100	65,200	\$4,095	71,100	71,200	\$4,515	77,100	77,200	\$4,935
53,200	53,300	\$3,262	59,200	59,300	\$3,682	65,200	65,300	\$4,102	71,200	71,300	\$4,522	77,200	77,300	\$4,942
53,300	53,400	\$3,269	59,300	59,400	\$3,689	65,300	65,400	\$4,109	71,300	71,400	\$4,529	77,300	77,400	\$4,949
53,400	53,500	\$3,276	59,400	59,500	\$3,696	65,400	65,500	\$4,116	71,400	71,500	\$4,536	77,400	77,500	\$4,956
53,500	53,600	\$3,283	59,500	59,600	\$3,703	65,500	65,600	\$4,123	71,500	71,600	\$4,543	77,500	77,600	\$4,963
53,600	53,700	\$3,290	59,600	59,700	\$3,710	65,600	65,700	\$4,130	71,600	71,700	\$4,550	77,600	77,700	\$4,970
53,700	53,800	\$3,297	59,700	59,800	\$3,717	65,700	65,800	\$4,137	71,700	71,800	\$4,557	77,700	77,800	\$4,977
53,800	53,900	\$3,304	59,800	59,900	\$3,724	65,800	65,900	\$4,144	71,800	71,900	\$4,564	77,800	77,900	\$4,984
53,900	54,000	\$3,311	59,900	60,000	\$3,731	65,900	66,000	\$4,151	71,900	72,000	\$4,571	77,900	78,000	\$4,991
54,000	54,100	\$3,318	60,000	60,100	\$3,738	66,000	66,100	\$4,158	72,000	72,100	\$4,578	78,000	78,100	\$4,998
54,100	54,200	\$3,325	60,100	60,200	\$3,745	66,100	66,200	\$4,165	72,100	72,200	\$4,585	78,100	78,200	\$5,005
54,200	54,300	\$3,332	60,200	60,300	\$3,752	66,200	66,300	\$4,172	72,200	72,300	\$4,592	78,200	78,300	\$5,012
54,300	54,400	\$3,339	60,300	60,400	\$3,759	66,300	66,400	\$4,179	72,300	72,400	\$4,599	78,300	78,400	\$5,019
54,400	54,500	\$3,346	60,400	60,500	\$3,766	66,400	66,500	\$4,186	72,400	72,500	\$4,606	78,400	78,500	\$5,026
54,500	54,600	\$3,353	60,500	60,600	\$3,773	66,500	66,600	\$4,193	72,500	72,600	\$4,613	78,500	78,600	\$5,033
54,600	54,700	\$3,360	60,600	60,700	\$3,780	66,600	66,700	\$4,200	72,600	72,700	\$4,620	78,600	78,700	\$5,040
54,700	54,800	\$3,367	60,700	60,800	\$3,787	66,700	66,800	\$4,207	72,700	72,800	\$4,627	78,700	78,800	\$5,047
54,800	54,900	\$3,374	60,800	60,900	\$3,794	66,800	66,900	\$4,214	72,800	72,900	\$4,634	78,800	78,900	\$5,054
54,900	55,000	\$3,381	60,900	61,000	\$3,801	66,900	67,000	\$4,221	72,900	73,000	\$4,641	78,900	79,000	\$5,061
55,000			61,000			67,000			73,000			79,000		
55,000	55,100	\$3,388	61,000	61,100	\$3,808	67,000	67,100	\$4,228	73,000	73,100	\$4,648	79,000	79,100	\$5,068
55,100	55,200	\$3,395	61,100	61,200	\$3,815	67,100	67,200	\$4,235	73,100	73,200	\$4,655	79,100	79,200	\$5,075
55,200	55,300	\$3,402	61,200	61,300	\$3,822	67,200	67,300	\$4,242	73,200	73,300	\$4,662	79,200	79,300	\$5,082
55,300	55,400	\$3,409	61,300	61,400	\$3,829	67,300	67,400	\$4,249	73,300	73,400	\$4,669	79,300	79,400	\$5,089
55,400	55,500	\$3,416	61,400	61,500	\$3,836	67,400	67,500	\$4,256	73,400	73,500	\$4,676	79,400	79,500	\$5,096
55,500	55,600	\$3,423	61,500	61,600	\$3,843	67,500	67,600	\$4,263	73,500	73,600	\$4,683	79,500	79,600	\$5,103
55,600	55,700	\$3,430	61,600	61,700	\$3,850	67,600	67,700	\$4,270	73,600	73,700	\$4,690	79,600	79,700	\$5,110
55,700	55,800	\$3,437	61,700	61,800	\$3,857	67,700	67,800	\$4,277	73,700	73,800	\$4,697	79,700	79,800	\$5,117
55,800	55,900	\$3,444	61,800	61,900	\$3,864	67,800	67,900	\$4,284	73,800	73,900	\$4,704	79,800	79,900	\$5,124
55,900	56,000	\$3,451	61,900	62,000	\$3,871	67,900	68,000	\$4,291	73,900	74,000	\$4,711	79,900	80,000	\$5,131
56,000	56,100	\$3,458	62,000	62,100	\$3,878	68,000	68,100	\$4,298	74,000	74,100	\$4,718	80,000	80,100	\$5,138
56,100	56,200	\$3,465	62,100	62,200	\$3,885	68,100	68,200	\$4,305	74,100	74,200	\$4,725	80,100	80,200	\$5,145
56,200	56,300	\$3,472	62,200	62,300	\$3,892	68,200	68,300	\$4,312	74,200	74,300	\$4,732	80,200	80,300	\$5,152
56,300	56,400	\$3,479	62,300	62,400	\$3,899	68,300	68,400	\$4,319	74,300	74,400	\$4,739	80,300	80,400	\$5,159
56,400	56,500	\$3,486	62,400	62,500	\$3,906	68,400	68,500	\$4,326	74,400	74,500	\$4,746	80,400	80,500	\$5,166
56,500	56,600	\$3,493	62,500	62,600	\$3,913	68,500	68,600	\$4,333	74,500	74,600	\$4,753	80,500	80,600	\$5,173
56,600	56,700	\$3,500	62,600	62,700	\$3,920	68,600	68,700	\$4,340	74,600	74,700	\$4,760	80,600	80,700	\$5,180
56,700	56,800	\$3,507	62,700	62,800	\$3,927	68,700	68,800	\$4,347	74,700	74,800	\$4,767	80,700	80,800	\$5,187
56,800	56,900	\$3,514	62,800	62,900	\$3,934	68,800	68,900	\$4,354	74,800	74,900	\$4,774	80,800	80,900	\$5,194
56,900	57,000	\$3,521	62,900	63,000	\$3,941	68,900	69,000	\$4,361	74,900	75,000	\$4,781	80,900	81,000	\$5,201
57,000			63,000			69,000			75,000			81,000		
57,000	57,100	\$3,528	63,000	63,100	\$3,948	69,000	69,100	\$4,368	75,000	75,100	\$4,788	81,000	81,100	\$5,208
57,100	57,200	\$3,535	63,100	63,200	\$3,955	69,100	69,200	\$4,375	75,100	75,200	\$4,795	81,100	81,200	\$5,215
57,200	57,300	\$3,542	63,200	63,300	\$3,962	69,200	69,300	\$4,382	75,200	75,300	\$4,802	81,200	81,300	\$5,222
57,300	57,400	\$3,549	63,300	63,400	\$3,969	69,300	69,400	\$4,389	75,300	75,400	\$4,809	81,300	81,400	\$5,229
57,400	57,500	\$3,556	63,400	63,500	\$3,976	69,400	69,500	\$4,396	75,400	75,500	\$4,816	81,400	81,500	\$5,236
57,500	57,600	\$3,563	63,500	63,600	\$3,983	69,500	69,600	\$4,403	75,500	75,600	\$4,823	81,500	81,600	\$5,243
57,600	57,700	\$3,570	63,600	63,700	\$3,990	69,600	69,700	\$4,410	75,600	75,700	\$4,830	81,600	81,700	\$5,250
57,700	57,800	\$3,577	63,700	63,800	\$3,997	69,700	69,800	\$4,417	75,700	75,800	\$4,837	81,700	81,800	\$5,257
57,800	57,900	\$3,584	63,800	63,900	\$4,004	69,800	69,900	\$4,424	75,800	75,900	\$4,844	81,800	81,900	\$5,264
57,900	58,000	\$3,591	63,900	64,000	\$4,011	69,900	70,000	\$4,431	75,900	76,000	\$4,851	81,900	82,000	\$5,271
58,000	58,100	\$3,598	64,000	64,100	\$4,018	70,000	70,100	\$4,438	76,000	76,100	\$4,858	82,000	82,100	\$5,278
58,100	58,200	\$3,605	64,100	64,200	\$4,025	70,100	70,200	\$4,445	76,100	76,200	\$4,865	82,100	82,200	\$5,285
58,200	58,300	\$3,612	64,200	64,300	\$4,032	70,200	70,300	\$4,452	76,200	76,300	\$4,872	82,200	82,300	\$5,292
58,300	58,400	\$3,619	64,300	64,400	\$4,039	70,300	70,400	\$4,459	76,300	76,400	\$4,879	82,300	82,400	\$5,299
58,400	58,500	\$3,626	64,400	64,500	\$4,046	70,400	70,500	\$4,466	76,400	76,500	\$4,886	82,400	82,500	\$5,306
58,500	58,600	\$3,633	64,500	64,600	\$4,053	70,500	70,600	\$4,473	76,500	76,600	\$4,893	82,500	82,600	\$5,313
58,600	58,700	\$3,640	64,600	64,700	\$4,060	70,600	70,700	\$4,480	76,600	76,700	\$4,900	82,600	82,700	\$5,320
58,700	58,800	\$3,647	64,700	64,800	\$4,067	70,700	70,800	\$4,487	76,700	76,800	\$4,907	82,700	82,800	\$5,327
58,800	58,900	\$3,654	64,800	64,900	\$4,074	70,800	70,900	\$4,494	76,800	76,900	\$4,914	82,800	82,900	\$5,334
58,900	59,000	\$3,661	64,900	65,000	\$4,081	70,900	71,000	\$4,501	76,900	77,000	\$4,921	82,900	83,000	\$5,341

2009 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
83,000			87,000			91,000			95,000			99,000		
83,000	83,100	\$5,348	87,000	87,100	\$5,628	91,000	91,100	\$5,908	95,000	95,100	\$6,188	99,000	99,100	\$6,468
83,100	83,200	\$5,355	87,100	87,200	\$5,635	91,100	91,200	\$5,915	95,100	95,200	\$6,195	99,100	99,200	\$6,475
83,200	83,300	\$5,362	87,200	87,300	\$5,642	91,200	91,300	\$5,922	95,200	95,300	\$6,202	99,200	99,300	\$6,482
83,300	83,400	\$5,369	87,300	87,400	\$5,649	91,300	91,400	\$5,929	95,300	95,400	\$6,209	99,300	99,400	\$6,489
83,400	83,500	\$5,376	87,400	87,500	\$5,656	91,400	91,500	\$5,936	95,400	95,500	\$6,216	99,400	99,500	\$6,496
83,500	83,600	\$5,383	87,500	87,600	\$5,663	91,500	91,600	\$5,943	95,500	95,600	\$6,223	99,500	99,600	\$6,503
83,600	83,700	\$5,390	87,600	87,700	\$5,670	91,600	91,700	\$5,950	95,600	95,700	\$6,230	99,600	99,700	\$6,510
83,700	83,800	\$5,397	87,700	87,800	\$5,677	91,700	91,800	\$5,957	95,700	95,800	\$6,237	99,700	99,800	\$6,517
83,800	83,900	\$5,404	87,800	87,900	\$5,684	91,800	91,900	\$5,964	95,800	95,900	\$6,244	99,800	99,900	\$6,524
83,900	84,000	\$5,411	87,900	88,000	\$5,691	91,900	92,000	\$5,971	95,900	96,000	\$6,251	99,900	100,000	\$6,531
84,000	84,100	\$5,418	88,000	88,100	\$5,698	92,000	92,100	\$5,978	96,000	96,100	\$6,258	\$100,000 or over use tax rate schedule below		
84,100	84,200	\$5,425	88,100	88,200	\$5,705	92,100	92,200	\$5,985	96,100	96,200	\$6,265			
84,200	84,300	\$5,432	88,200	88,300	\$5,712	92,200	92,300	\$5,992	96,200	96,300	\$6,272			
84,300	84,400	\$5,439	88,300	88,400	\$5,719	92,300	92,400	\$5,999	96,300	96,400	\$6,279			
84,400	84,500	\$5,446	88,400	88,500	\$5,726	92,400	92,500	\$6,006	96,400	96,500	\$6,286			
84,500	84,600	\$5,453	88,500	88,600	\$5,733	92,500	92,600	\$6,013	96,500	96,600	\$6,293			
84,600	84,700	\$5,460	88,600	88,700	\$5,740	92,600	92,700	\$6,020	96,600	96,700	\$6,300			
84,700	84,800	\$5,467	88,700	88,800	\$5,747	92,700	92,800	\$6,027	96,700	96,800	\$6,307			
84,800	84,900	\$5,474	88,800	88,900	\$5,754	92,800	92,900	\$6,034	96,800	96,900	\$6,314			
84,900	85,000	\$5,481	88,900	89,000	\$5,761	92,900	93,000	\$6,041	96,900	97,000	\$6,321			
85,000			89,000			93,000			97,000					
85,000	85,100	\$5,488	89,000	89,100	\$5,768	93,000	93,100	\$6,048	97,000	97,100	\$6,328			
85,100	85,200	\$5,495	89,100	89,200	\$5,775	93,100	93,200	\$6,055	97,100	97,200	\$6,335			
85,200	85,300	\$5,502	89,200	89,300	\$5,782	93,200	93,300	\$6,062	97,200	97,300	\$6,342			
85,300	85,400	\$5,509	89,300	89,400	\$5,789	93,300	93,400	\$6,069	97,300	97,400	\$6,349			
85,400	85,500	\$5,516	89,400	89,500	\$5,796	93,400	93,500	\$6,076	97,400	97,500	\$6,356			
85,500	85,600	\$5,523	89,500	89,600	\$5,803	93,500	93,600	\$6,083	97,500	97,600	\$6,363			
85,600	85,700	\$5,530	89,600	89,700	\$5,810	93,600	93,700	\$6,090	97,600	97,700	\$6,370			
85,700	85,800	\$5,537	89,700	89,800	\$5,817	93,700	93,800	\$6,097	97,700	97,800	\$6,377			
85,800	85,900	\$5,544	89,800	89,900	\$5,824	93,800	93,900	\$6,104	97,800	97,900	\$6,384			
85,900	86,000	\$5,551	89,900	90,000	\$5,831	93,900	94,000	\$6,111	97,900	98,000	\$6,391			
86,000	86,100	\$5,558	90,000	90,100	\$5,838	94,000	94,100	\$6,118	98,000	98,100	\$6,398			
86,100	86,200	\$5,565	90,100	90,200	\$5,845	94,100	94,200	\$6,125	98,100	98,200	\$6,405			
86,200	86,300	\$5,572	90,200	90,300	\$5,852	94,200	94,300	\$6,132	98,200	98,300	\$6,412			
86,300	86,400	\$5,579	90,300	90,400	\$5,859	94,300	94,400	\$6,139	98,300	98,400	\$6,419			
86,400	86,500	\$5,586	90,400	90,500	\$5,866	94,400	94,500	\$6,146	98,400	98,500	\$6,426			
86,500	86,600	\$5,593	90,500	90,600	\$5,873	94,500	94,600	\$6,153	98,500	98,600	\$6,433			
86,600	86,700	\$5,600	90,600	90,700	\$5,880	94,600	94,700	\$6,160	98,600	98,700	\$6,440			
86,700	86,800	\$5,607	90,700	90,800	\$5,887	94,700	94,800	\$6,167	98,700	98,800	\$6,447			
86,800	86,900	\$5,614	90,800	90,900	\$5,894	94,800	94,900	\$6,174	98,800	98,900	\$6,454			
86,900	87,000	\$5,621	90,900	91,000	\$5,901	94,900	95,000	\$6,181	98,900	99,000	\$6,461			

2009 Tax Rate Schedule for taxable income of \$100,000 or more

Caution: You must use the Tax Tables instead of this Tax Rate Schedule if your taxable income is less than \$100,000.

Use this rate schedule regardless of the filing status you checked on Form SC1040.

If the amount on SC1040 line 5, is **\$100,000 or more:**

Multiply the amount on line 5 by 7%;

Subtract \$466; and

Enter the difference on line 6.

Example of Tax Rate Schedule Computation

If South Carolina income subject to tax on SC1040 line 5, is \$101,000 the tax is calculated as follows:

\$101,000	income from SC1040 line 5
X .07	(.07)
7,070	
- 466	subtraction amount (constant)
\$ 6,604	tax

\$6,604 is the amount of tax to be entered on SC1040 line 6 in this example.

SOME INDIVIDUAL INCOME TAX QUESTIONS AND ANSWERS

Q. What should I do if I have not received my W-2?

A. W-2's are required to be mailed on or before January 31st. If you have not received your W-2 by early February, you should contact your employer. If you misplaced your W-2, contact your employer for a replacement. If a W-2 or 1099 has not been furnished to you, or has been lost and you are unable to obtain a replacement, then your alternative is to file SC4852 (Substitute for Form W-2).

Q. What are the filing requirements for a nonresident who has an investment in rental property in South Carolina?

A. A nonresident individual having South Carolina rental property as an investment in South Carolina should file a SC1040 - "SC Individual Income Tax Return" and Schedule NR - "Nonresident Schedule." Rents received from the rental of real estate, less all related expenses, are allocated to SC providing the property is not used in or connected with the taxpayer's trade or business. See Code Section 12-6-2220.

Q. Is disability income taxable in South Carolina?

A. South Carolina allows a deduction for disability retirement included in South Carolina gross income that is received due to permanent and total disability by a person who could qualify for the homestead exemption under Section 12-37-250 by reason of being classified as totally and permanently disabled (i.e., the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, which has lasted or is expected to last for a continuous period of twelve months or more.)

Q. Is retirement income received from employment outside of SC taxable?

A. Retirement income received by a resident individual is taxable in South Carolina. The residency of a taxpayer when the taxpayer receives the retirement income, not the place of employment where the retirement income was earned, determines the taxability of retirement income. South Carolina does not tax the retirement income of nonresident individuals.

Q. How long do I have to file a claim for refund?

A. In general, a claim for refund must be filed within 3 years of the time the timely return was filed (including extensions), or 2 years from the date of payment, whichever is later. If no return was filed, a claim for refund must be filed within 2 years from the date of payment. The date of payment of withholding and estimated payments is deemed to be on the due date of the return, without regard to any extension of time.

Q. Where is my refund check mailed if I moved after filing my return?

A. The Department mails a refund check to the address shown on your tax return. Some post offices forward mail for the Department if you filed a change of address with the post office; others do not. If your refund check is returned to the Department by a post office and you notify us of your new mailing address, we will send the check to your new address. Please file SC8822 to notify the Department of your new mailing address.

Q. How do I amend my tax return after I filed it and need to make a correction?

A. To correct an error on a previously filed income tax return, file a SC1040X - "Amended Individual Income Tax" return.

Q. What do I do with the Form 1099G/INT I received from the Department of Revenue?

A. SC Form 1099G/INT is for information purposes. It provides a summary of all refunds, credits, and interest you received from the Department during the tax year. The total includes refunds, amounts applied to estimated taxes, amounts applied to any outstanding debt, amounts used to pay use tax and contributions to the checkoffs funds. Do not attach Form 1099G/INT to your tax return. Although South Carolina does not tax any state income tax refund included in federal gross income, interest received from the Department is subject to tax in South Carolina.

Q. How long will it take to process my return?

A. Generally, it takes about two weeks to process an electronically filed return. For paper filed returns, it could take up to twelve weeks to process a return, depending on how early the return is received. Missing or incorrect information on your return will cause delays in processing.

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Simplify by going to www.SCBOS.sc.gov



Do business online with the Secretary of State, the Department of Revenue, the Employment Security Commission, the Department of Health and Environmental Control, the Department of Consumer Affairs, and the Department of Plant Industry!

Current online offerings include:

Secretary of State

- Certificate of Limited Partnership
- Articles of Incorporation – Corporation
- Certificate of Authority – Non-profit Corporation
- Certificate of Authority – Limited Liability Partnership
- Certificate of Authority – Corporation
- Certificate of Authority – Limited Liability Company
- Articles of Incorporation – Statutory Close Corporation
- Articles of Incorporation – Professional Corporation
- Articles of Incorporation – Non-profit Corporation
- Articles of Incorporation – Limited Liability Company
- Limited Liability Partnership Registration
- Register Foreign Corporation
- Register Foreign Limited Liability Corporation
- Register Foreign Limited Partnership
- Assumed Name Certificate of Limited Partnership
- Change of Registered Agent Name and/or Address
- LLC - Change of Agent for Service of Process
- LLC - Change of Agent for Service of Process Designated Office
- LLC – Change of Address of Agent

Department of Revenue

- Sales Tax (Retail Tax)
- Accommodations (Retail License)
- Alcohol Beverage Licenses and Renewals
- Business Personal Property
- Employee Withholding
- Corporate Tax Account
- Use Tax

Employment Security Commission

- Unemployment Insurance Tax

Department of Health and Environmental Control

- Well Permits
- Asbestos Removal Permits
- Underground Storage Tanks Permits

Department of Consumer Affairs

- Maximum Rate Schedule Filings
- Credit Grantor Notification
- Credit Grantor Notification for Rent-to-Own Businesses

Department of Plant Industry

- General Fertilizer Permits
- Liming Materials Permits
- Restricted Fertilizer Permits

PROCESSING CENTER
P.O. BOX 101100
Columbia, SC 29211-0100

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of Revenue

MAIL RETURNS TO:

SC1040 - Refunds or No Tax Due

SC1040 Processing Center
P.O. Box 101100
Columbia, SC 29211-0100

All Balance Dues

Taxable Processing Center
P.O. Box 101105
Columbia, SC 29211-0105

TELEPHONE NUMBERS:

Copies of Returns (803) 896-1166
Hearing Impaired (800) 735-8583
Relay South Carolina
 Voice (800) 735-2905
 TTY (800) 735-8583
Speakers Bureau (803) 898-5464
Taxpayer Rights' Advocate (803) 898-5444

Information/Columbia (803) 898-5709
Refund Status/Columbia (803) 898-5300
Forms/Fax-On-Demand/Columbia (803) 898-5320
Forms/Fax-On-Demand/Toll Free Number . (800) 768-3676

TAXPAYER SERVICE CENTERS
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MAIN OFFICE

Columbia Mill Building
301 Gervais Street
P.O. Box 125
Columbia, SC 29214
(803) 898-5000

CHARLESTON

One South Park Circle, Suite 100
Charleston, SC 29407
(843) 852-3600, (843) 556-1780 (FAX)

FLORENCE

1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
(843) 661-4850, (843) 662-4876 (FAX)

MYRTLE BEACH

1330 Howard Avenue
Myrtle Beach, SC 29577
(843) 839-2960, (843) 839-2964 (FAX)

GREENVILLE

211 Century Drive, Suite 210-B
Greenville, SC 29607
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ROCK HILL

Business and Technology Center
454 South Anderson Road, Suite 202
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"Satellite" locations and office hours can be found at sctax.org>Contact Information>Satellite Offices